

as modified and supplemented by the accompanying opinion, be, and it hereby is, adopted as the decision of the Commission.

Commissioner Elman dissenting in part and Commissioner MacIntyre not participating.

IN THE MATTER OF
SIMPLIFIED TAX RECORDS, INC., ET AL.

CONSENT ORDER, ETC., IN REGARD TO THE ALLEGED VIOLATION OF THE
FEDERAL TRADE COMMISSION ACT

Docket 8361. Complaint, Apr. 17, 1961—Decision, May 8, 1962

Consent order requiring a New York City seller of business record-keeping systems, including its "Master Edition", "DeLuxe Edition", and "Standard Edition" systems, to franchised distributors to sell to small business men—who were then entitled to receive various consultation and advisory services as well as sets of forms for recording receipts, expenditures, assets, and other data and, in the case of those purchasing the "Master" and "DeLuxe" systems, to have their tax returns prepared by the company—to cease representing falsely in newspaper advertising and other promotional material the income and profits that purchasers of its distributorships would receive, as well as making a variety of other deceptive claims, as in the order below indicated.

Syllabus

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tive, employee, or agent of, or otherwise, directly or indirectly, connected with, or under the control or influence of, respondent.

It is further ordered, That, in said divestiture, respondent shall not sell or transfer, directly or indirectly, any of the stock, assets, properties, rights or privileges, tangible or intangible, to any corporation, or to anyone, who, at the time of said divestiture, is an officer, director, employee or agent of such corporation, which, at the time of such sale or transfer, is a substantial factor in the dairy products industry, if the effect of such sale or transfer might be to substantially lessen competition or tend to create a monopoly or oligopoly in any one of the said dairy products, in any section of the country.

It is further ordered, That the charges contained in paragraph 7 of the complaint be, and they hereby are, dismissed.

It is further ordered, That respondent, Foremost Dairies, Inc., shall, within three months from the date of service upon it of this order, submit in writing for the consideration and approval of the Federal Trade Commission, its plan for carrying out the provisions of this order, such plan to include the date within which full compliance may be effected.

It is further ordered, That the hearing examiner's initial decision, as modified and supplemented by the accompanying opinion, be, and it hereby is, adopted as the decision of the Commission.

Commissioner Elman dissenting in part and Commissioner MacIntyre not participating.