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The Code of Federal Regulations is sold by the Superintendent of Documents. Prices of new books are listed in the first FEDERAL REGISTER issue of each month.

Title 6—Economic Stabilization

CHAPTER I—COST OF LIVING COUNCIL

PART 150—PHASE IV PRICE REGULATIONS

PART 152—PHASE IV PAY REGULATIONS

Furniture and Fixtures—Price and Pay Exemptions

The purpose of this amendment is to exempt the sale of furniture and fixtures by firms engaged in manufacturing furniture for households, offices, public buildings, public and private conveyances, and office and store fixtures from the Phase IV price regulations and to add a parallel exemption under the Phase IV pay regulations.

In accordance with the Council's objective to remove controls selectively where conditions permit, the Council has decided to exempt the sale of furniture and fixtures by establishments engaged in manufacturing furniture and fixtures as listed in the 1972 SIC Manual under Major Group 25. The exemption extends to the manufacturer's sale of such items as wood, upholstered and metal furniture for the home, including mattresses and bedsprings and TV cabinets; wood and metal office furniture, and office and store fixtures such as shelving and lockers; and chairs, benches and other seating for schools, churches, automobiles, aircraft and ships.

In developing the list of items the sale of which is exempt under these amendments, the Council relied on the SIC Manual system. Only the sales by manufacturers of the specific items listed in Major Group 25 of the 1972 SIC Manual are exempt. Other items which may be generically similar but are not listed do not come within the scope of these amendments.

The furniture and fixture industry has shown relative price stability over the past few years, despite rising material costs. The industry is highly competitive, composed largely of small firms. About 80% of the firms in this industry are already exempt under the small business exemption, and firms with annual sales of $100 million or more account for only 20% of the industry's sales. The Council has obtained commitments from major firms in the furniture and fixtures industry for price restraint in exchange for price exemption at this time. These factors should moderate future price increases.

Under §§ 150.11(e) and 150.161(b), a firm with revenues from the sale of exempt items remains subject to the profit margin constraints and reporting provisions of the Phase IV program unless it derived both less than $50 million in annual sales and revenues from the sale or lease of nonexempt items and 90% or more of its annual sales and revenues from the sale of exempt items or exempt sales.

As with all exemptions from Phase IV controls, firms subject to this amendment remain subject to review for compliance with appropriate regulations in effect prior to this exemption. A firm affected by this amendment will be held responsible for its pre-exemption compliance under all phases of the Economic Stabilization Program. A firm affected by this exemption alleged to be in violation of stabilization rules in effect prior to this exemption is subject to the same compliance actions as a non-exempt firm. These compliance actions include investigations, issuance of notices of probable violation, issuance of remedial orders requiring rollbacks or refunds and possible penalty of $2,500 for each stabilization violation.

As a complementary action to the exemption from price controls, the Council has also exempted pay adjustments affecting employees engaged on a regular and continuing basis in the operation of an establishment in the furniture manufacturing industry. The exemption is set forth in new § 152.40p. "Establishment in the furniture manufacturing industry" is defined as any establishment classified in the Standard Industrial Classification Manual, 1972 edition, under Major Group 25, which includes Industry No. 2511 (wood household furniture, except upholstered); 2512 (wood household furniture, upholstered); 2514 (metal household furniture); 2515 (mattresses and bedsprings); 2517 (wood television, radio, phonograph, and sewing machine cabinets); 2519 (household furniture, not elsewhere classified); 2521 (wood office furniture); 2522 (metal office furniture); 2531 (public building and related furniture); 2541 (wood partitions, shelving, lockers, and office and store fixtures); 2542 (metal partitions, shelving, lockers, and office and store fixtures); 2591 (drapery hardware and window blinds and shades); and 2599 (furniture and fixtures, not elsewhere classified). The exemption is inapplicable to any such employee who receives an item of incentive compensation, or who is a member of an executive control group. The exemption is also inapplicable to any such employee whose duties and responsibilities are not of a type exclusively performed in or related to the furniture manufacturing industry and whose pay adjustments are historically related to the pay adjustments of employees performing such duties outside the industry and are not related to the pay adjustments of other employees that are within the exemption. The exemption is further inapplicable to employees who are part of an appropriate employee unit where 25% or more of the members of such unit are not engaged on a regular and continuing basis in the operation of an establishment in the furniture manufacturing industry or in support of such operation. In cases of uncertainty of application, inquiries concerning the scope of coverage of the wage exemption should be addressed to the Administrator, Office of Wage Stabilization, P.O. Box 672, Washington, D.C. 20044.

The Council retains the authority to reestablish price and wage controls over the industries exempted by these amendments if price or wage behavior is inconsistent with the policies of the Economic Stabilization Program. The Council also has the power, under §§ 150.162 and 152.6, to require firms to file special or separate reports setting forth information relating to the Economic Stabilization Program in addition to any other reports which may be required under the Phase IV controls program.

Because the purpose of these amendments is to grant an immediate exemption from the Phase IV price and pay regulations, the Council finds that publication in accordance with normal rulemaking procedure is impracticable and that good cause exists for making this amendment effective in less than 30 days. Interested persons may submit written comments regarding this amendment. Communications should be addressed to the Office of the General Counsel, Cost of Living Council, 2000 M Street NW., Washington, D.C. 20508.

(Economic Stabilization Act of 1970, as amended, Pub. L. 92-210, 85 Stat. 743; Pub. L. 93-28, 87 Stat. 27; E.O. 11695, 38 FR 1473; E.O. 11730, 38 FR 19345; Cost of Living Council Order No. 14, 38 FR 1489)

In consideration of the foregoing, Parts 150 and 152 of Title 6 of the Code of Federal Regulations are amended as set forth herein, effective February 22, 1974.

Issued in Washington, D.C., on February 22, 1974.

JAMES W. MCLANE,
Deputy Director,
Cost of Living Council.

1. In 6 CFR Part 150, § 150.54 is amended to add a new paragraph (pp) to read as follows:

§ 150.54 Certain price adjustments.

* * * * *

(pp) *Furniture and Fixtures.* The prices which manufacturers of the following items charge for those items are exempt: furniture and other items listed in the SIC Manual, 1972 edition, under Major Group 25.

2. In 6 CFR Part 152, Subpart D is amended by adding thereto a new § 152.40p to read as follows:

§ 152.40p Furniture manufacturing industry.

(a) *Exemption.* Pay adjustments affecting employees engaged on a regular and continuing basis in the operation of an establishment in the furniture manufacturing industry or in support of such operation are exempt from and not limited by the provisions of this title.

(b) *Establishment in the furniture manufacturing industry.* For purposes of this section, "Establishment in the furniture manufacturing industry" means an establishment classified in the Standard Industrial Classification Manual, 1972 edition, under Major Group 25 (Furniture and Fixtures) and primarily engaged in the manufacture of the products listed within such major group.

(c) *Covered employees.* For purposes of this section, an employee is considered to be engaged on a regular and continuing basis in the operation of an establishment in the furniture manufacturing industry or in support of such operation only if such employee is employed at an establishment in the furniture manufacturing industry and only if such employee is employed by the firm which operates such establishment.

(d) *Limitations.* The exemption provided in paragraph (a) of this section shall not be applicable to—

(1) An employee who receives an item of incentive compensation subject to the provisions of Section 152.124, 152.125, or 152.126.

(2) An employee who is a member of an executive control group (determined pursuant to § 152.130).

(3) Employees whose occupational duties and responsibilities are of a type not exclusively performed in or related to the furniture manufacturing industry and whose pay adjustments are—

(i) Historically related to the pay adjustments of employees performing such duties outside the furniture manufacturing industry; and

(ii) Not related to pay adjustments of another unit of employees engaged on a regular and continuing basis in the operation of an establishment in the furniture manufacturing industry or in support of such operation within the meaning of paragraph (c) of this section.

(4) Employees who are members of an appropriate employee unit if 25 percent or more of the employees who are members of such unit are not engaged on a regular and continuing basis in the operation of an establishment in the furniture manufacturing industry or in support of such operation.

(e) *Effective date.* The exemption provided in this section shall be applicable to pay adjustments with respect to work performed on and after February 22, 1974.

[FR Doc.74-4583 Filed 2-22-74;2:48 pm]

Title 10—Energy

CHAPTER I—ATOMIC ENERGY COMMISSION

PART 14—ADMINISTRATIVE CLAIMS UNDER FEDERAL TORT CLAIMS ACT

Miscellaneous Amendments

This part is amended to update the list of AEC offices to which claims under the Federal Tort Claims Act involving employees of the AEC are to be submitted (§ 14.2) and the officials having authority to settle such claims (§ 14.6).

Pursuant to Section 2672 of Title 28, United States Code, Sections 552 and 553 of Title 5, United States Code, and Part 14 of Chapter 1 of Title 28, Code of Federal Regulations, the following amendments to Part 14 of Chapter 1 of Title 10, Code of Federal Regulations are published as a document subject to codification to be effective on February 26, 1974.

1. Section 14.2(b) is amended to read as follows:

§ 14.2 Administrative claims; when presented; appropriate AEC office.

* * * * *

(b) A claimant shall mail or deliver his claim to the office of employment of the Commission employee or employees whose negligent or wrongful act or omission is alleged to have caused the loss or injury complained of. Where such office of employment is Atomic Energy Commission Headquarters, or is not known and not reasonably ascertainable, claimant shall file his claim with the Office of the General Counsel, U.S. Atomic Energy Commission, Washington, D.C. 20545. In all other cases claimant shall address his claim to the manager of the appropriate office at the address indicated below, U.S. Atomic Energy Commission, Attention, Office of the Chief Counsel:

Amarillo Area Office, P.O. Box 1086, Amarillo, Texas 79105
Albuquerque Operations Office, P.O. Box 5400, Albuquerque, New Mexico 87115.
Brookhaven Area Office Bldg. 464, Upton, New York 11973
Burlington Area Office, P.O. Box 561, Burlington, Iowa 52601
Chicago Operations Office, 9800 South Cass Avenue, Argonne, Illinois 60439
Dayton Area Office, P.O. Box 66, Miamisburg, Ohio 45342
Grand Junction Office, P.O. Box 2567, Grand Junction, Colorado 81501
Idaho Operations Office, P.O. Box 2108, Idaho Falls, Idaho 83401
Kansas City Area Office, P.O. Box 202, Kansas City, Missouri 64141
Los Alamos Area Office, Los Alamos, New Mexico 87544
Nevada Operations Office, P.O. Box 14100, Las Vegas, Nevada 89114
New Brunswick Area Office, Jersey Avenue, P.O. Box 150 New Brunswick, New Jersey 03903
Oak Ridge Operations Office, P.O. Box E, Oak Ridge, Tennessee 37830
Pinellas Area Office, P.O. Box 11500, St. Petersburg, Florida 33733
Pittsburgh Naval Reactors Office, P.O. Box 109, West Mifflin, Pennsylvania 15122
Richland Operations Office, P.O. 550, Richland, Washington 99352
Rocky Flats Area Office, P.O. Box 928, Golden, Colorado 80401
San Francisco Operations Office, 1333 Broadway, Oakland, California 94612
Savannah River Operations Office, P.O. Box A, Aiken, South Carolina 29801
Schenectady Naval Reactors Office, P.O. Box 1069, Schenectady, New York 12301

2. Section 14.6 is amended to read as follows:

14.6 Authority to adjust, determine compromise, and settle.

The authority to consider, ascertain, adjust, determine, compromise, and settle claims under the provisions of 28 U.S.C. 2672, as provided herein, is delegated to the General Manager, and under his direction and without power of redelegation, to the following Commission officers for their respective offices: The Deputy General Manager and the Assistant General Manager, Headquarters; the Manager and Deputy Manager, Chicago Operations Office, Richland Operations Office, Savannah River Operations Office, Nevada Operations Office; the Manager, Grand Junction Office, Pittsburgh Naval Reactors Office, Schenectady Naval Reactors Office.

Dated at Germantown, Maryland, this 20th day of February, 1974.

PAUL C. BENDER,
Secretary of the Commission.

[FR Doc.74-4487 Filed 2-25-74;8:45 am]

TITLE 10 CONTINUES ON PAGE 7429

Title 12—Banks and Banking

CHAPTER V—FEDERAL HOME LOAN BANK BOARD

SUBCHAPTER D—FEDERAL SAVINGS AND LOAN INSURANCE CORPORATION

[No. 74-138]

PART 561—DEFINITIONS

Scheduled Items; Correction

FEBRUARY 20, 1974.

The Federal Home Loan Bank Board hereby corrects Resolution No. 73-2020, captioned "Amendments Relating to Scheduled Items", which amended Part 561 of the Rules and Regulations for Insurance of Accounts (12 CFR Part 561) published in the FEDERAL REGISTER of January 2, 1974, at 39 FR 6 (FR Doc. 73-27302), as set forth below:

1. By changing the parenthetical phrase "(as of the time such loan contract last became eligible for this exceptional treatment)" in paragraph (d) (1) (v) of § 561.15 to read "(as of the time such loan or contract last became eligible for this exceptional treatment)".

2. By changing the phrase "improved by a structure or structure designed primarily for residential use" in paragraph (i) (1) of § 561.15 to read "improved by a structure or structures designed primarily for residential use".

By the Federal Home Loan Bank Board.

[SEAL] EUGENE M. HERRIN,
Assistant Secretary.

[FR Doc.74-4502 Filed 2-25-74;8:45 am]

Title 49—Transportation

CHAPTER X—INTERSTATE COMMERCE COMMISSION

SUBCHAPTER C—ACCOUNTS, RECORDS, AND REPORTS

[No. 32155 (Sub-No. 3)]

PART 1207—CLASS I AND CLASS II COMMON AND CONTRACT MOTOR CARRIERS OF PROPERTY

Classification of Revenue and Expense Accounts

The purpose of this notice is to provide the public with the new Uniform System of Accounts for Motor Carriers of Property (49 CFR 1207), effective January 1, 1974. During 1973 two major revisions were approved by the Commission and published in the FEDERAL REGISTER (pages 12335 through 12395 on May 11, 1973, and pages 32451 through 32494 on November 26, 1973). However, until now the complete accounting system, including both revisions, has not been presented to the public in one printing.

On March 21, 1973, in response to a petition from the American Trucking Association, Inc., the Commission decided in Docket No. 32155 (Sub-No. 2), *Motor Carrier Accounts—Property*, to adopt a major revision to the account classification structure. In its Order the Commission stated that the revised accounts were adopted to provide a more reliable information system for rate making purposes while also satisfying the needs of carrier management. Then on October 12, 1973, in Docket No. 32155 (Sub-No. 3), *Motor Carrier Accounts—Household Goods*, the Commission decided to include special operating accounts for household goods carriers in the motor carrier of property accounting system. Industry representatives had petitioned for such adoption in order to recognize, within the accounting system, the importance of accessorial services and agent relationships to the moving industry.

Both of the above revisions brought increased sophistication in cost accounting to the motor carrier accounts. The incorporation of two separate sets of operating accounts, each using a matrix format, provides a unique measurement device. Such diversity will more clearly distinguish the underlying cost elements involved in motor carrier transportation services. This increased quality of data will allow the Commission to more comprehensively consider issues raised during rate making proceedings.

The following text is the complete Uniform System of Accounts for Motor Carriers of Property, effective January 1, 1974.

Accordingly, Part 1207 is republished to read as set forth below:

DEFINITIONS

INSTRUCTIONS

1. Classification of carriers.
2. Records.
3. Accounting period.
4. Charges to be just and reasonable.
5. Interpretations of prescribed accounting.
6. Item lists.
7. Opening entries.
8. Extraordinary and prior period items.
9. Unaudited items.
10. Clearing accounts.
11. Distribution of pay and expenses of employees.
12. Maintenance, cost—chargeable to other activities.
13. Current assets.
14. Current liabilities—writing off.
15. Contingent assets and liabilities.
16. Capital stock.
17. Equipment and long-term obligations.
18. Book cost of securities owned.
19. Carrier operating property.
20. Acquisition of a distinct operating unit.
21. Retirement of property.
22. Insurance.
23. Depreciation and amortization.
24. Taxes and licenses.
25. Joint facilities.
26. Valuation accounts and accumulated depreciation and amortization.
27. Distribution of expenses to activities: general-commodity carriers.
28. Distribution of expenses to activities: other than general-commodity carriers.
29. Payroll related expense.
30. Amortization of other intangible property.
31. Income taxes.
32. Expenses by equipment type.
33. Owner-operator expenses.
34. Transactions with affiliates.

Chart of Accounts

Balance Sheet Account Explanations

Revenue Account Explanations

Operating Expense Account Explanations

Chart of Operating Accounts for Carriers of Household Goods

Revenue and Expense Account Explanations for Household Goods Operations

Other Income and Expense Account Explanations

CONVERSION TABLES

I. Class I motor carriers.
II. Class II motor carriers.
III. Class I motor carriers of household goods.
IV. Class II motor carriers of household goods.

AUTHORITY: 49 Stat. 546, as amended, 563, as amended, and 564, as amended; 49 U.S.C. 304, 320, and 322.

DEFINITIONS

When used in this system of accounts:

1. "Accounts," means the accounts prescribed in this system of accounts.

2. "Activity," applies to the cost groupings to which operating expense accounts shall be distributed. These activities are identified in the individual expense account numbers by the unit position of the account number. The activities are defined as follows:

SECTION A—*Activities applicable to other than household goods carriers*—(0) "Control": The control accounts contain the explanation for the content of the group of detail accounts for each natural class. They may include the total of the expenses in the natural class which have been distributed to the various activities.

(1) "Line-haul": This activity refers to the physical transportation of traffic between intercity terminals or areas en route. It includes such items as:

(a) All mileage or hourly costs incurred by drivers and helpers, while engaged in this activity, excluding costs incurred while performing pickup and delivery or peddle service.

(b) Expenses incurred in the operation and maintenance of all vehicles classified as "line-haul." (See instruction 27.)

(c) Operating taxes and license expense, depreciation expense, and equipment rents and purchased transportation expense incurred in connection with line-haul vehicles.

(2) "Pickup and delivery": This activity refers to the physical operations for assembly or distribution from terminals, either in picking up freight from shippers and connecting carriers or delivering freight to consignees and connecting carriers. It includes such items as:

(a) All costs incurred from the time the vehicle leaves the carrier's terminal to pick up or deliver freight, until it returns to the terminal.

(b) Expenses incurred in peddle trips. Peddle trips are trips operated out of a local area, consisting of a municipality and its commercial zone, the purpose of which is to pick up or deliver freight.

(c) Expenses incurred by drivers and helpers, while engaged in this activity.

(d) Expenses incurred in the operation and maintenance of all vehicles classified as "Pickup and Delivery." (See instruction 27.)

(e) Operating taxes and license expense, depreciation expense, and equipment rents and purchased transportation expense incurred in connection with pickup and delivery vehicles.

(3) "Billing and collecting": This activity refers to the rating, billing, manifesting, collecting, and settlement of revenue of freight shipments. It includes such items as:

(a) Salaries and wages of employees engaged in this activity at the terminal or central offices.

(b) Salaries and wages of employees engaged in revenue accounting, and collecting freight bills.

(c) Payments to outside organizations for manifesting rating or collecting freight bills.

(d) Costs of renting equipment such as accounting machines used in billing, collecting, or accounting for the revenue earned.

(4) "Platform": This activity refers to the handling of freight at the carrier's terminal platform. It includes such items as:

(a) Salaries and wages of employees while working on the carrier's platform, or while assisting in the loading or unloading of vehicles at the terminal platform.

(b) Expenses directly related to platform duties of the carrier's operation.

(5) "Terminal": This activity refers to the operation of the carrier's terminal. It includes such items as:

(a) Salaries and wages of employees within the terminal, the cost of which is not provided elsewhere.

(b) Costs of operating and maintaining service vehicles used in terminal operations.

(c) Depreciation expense of terminal facilities.

(d) Operating supplies.

(6) "Maintenance": This activity refers to the repairing and servicing of vehicles and shop and garage equipment used in motor carrier operations. It includes such items as:

(a) Costs incurred in maintaining revenue and service vehicles not charged to another activity, such as line-haul or pickup and delivery.

(b) Depreciation expense of vehicles used in maintaining other vehicles, such as tow trucks, as well as depreciation expense of maintenance buildings.

(7) "Traffic and Sales": This activity refers to the promotion and solicitation of traffic. It includes such items as:

(a) Salaries and wages of employees engaged in the solicitation of traffic, and the preparation of tariffs and schedules.

(b) Costs of advertising, sales commissions and fees, and other costs of preparing the tariffs and schedules.

(8) "Insurance and Safety": This activity refers to the administering of insurance (other than employee benefit programs), approval and payment of freight claims, and directing the safety program. It includes such items as:

(a) Salaries and wages of employees engaged in administering the insurance, claims, and safety programs for the carrier.

(b) Premiums and costs of self-insurance covering liability, and other insurance.

(c) Expenses incidental to operating an insurance department.

(9) "General and Administrative": This activity refers to overall administrative functions performed which relate to the carrier's entire transportation system. It includes such items as:

(a) Salaries of general officers administering overall operations of the company.

(b) Salaries and wages in administrative departments such as general accounting.

(c) Costs of materials and supplies used by administrative departments.

(d) All other costs, or portions of costs which are not directly chargeable to another activity, or which cannot be allocated to another activity on a reasonable basis.

SEC. B—*Activities applicable to household goods carriers*—(0) "Control": The control accounts contain the explanation for the content of the group of detail accounts for each category of revenue or expenses. They may include the total of the revenue or expense items for each class which have been distributed to the various activities.

(1) "Interstate moving": This carrier activity refers to the loading, unloading, and physical transportation of household goods between intercity locations or areas en route. The hauling service and all related accessorial moving services are under the jurisdiction of and regulated by the Interstate Commerce Commission. This activity includes such items as:

(a) All transportation revenue earned by the carrier from the movement of property in interstate service, excluding such revenue earned from the movement of loaded overseas containers of household goods.

(b) All mileage or hourly costs incurred by drivers and helpers while engaged in interstate hauling services.

(c) Expenses incurred in the operation and maintenance of all vehicles classified as "interstate." (See instruction 28B.)

(d) Operating taxes and license expense, depreciation expense, equipment rents, and purchased transportation expense incurred in connection with vehicles or agents engaged in interstate moving services, excluding only purchased transportation costs incurred in the movement of overseas containers of household goods.

(2) "Intrastate moving": This carrier activity refers to the loading, unloading, and physical transportation of household goods between intercity locations or areas en route. The hauling service and all related accessorial moving services are under the jurisdiction of and regulated by an appropriate State regulatory agency. This activity includes such items as:

(a) All transportation revenue earned by the carrier from the movement of property in intrastate service.

(b) All mileage or hourly costs incurred by drivers and helpers while engaged in intrastate hauling services.

(c) Expenses incurred in the operation and maintenance of all vehicles classified as "intrastate." (See instruction 28B.)

(d) Operating taxes and license expense, depreciation expense, equipment rents, and purchased transportation expense incurred in connection with vehicles or agents engaged in intrastate moving services.

(3) "Local moving": This carrier activity refers to the loading, unloading, and physical transportation of household goods within the city or town including contiguous suburban areas. This activity includes such items as:

(a) All transportation revenue earned by the carrier from the movement of property within his local zone.

(b) All mileage or hourly costs incurred by drivers and helpers while engaged in local hauling services.

(c) Expenses incurred in the operation and maintenance of all vehicles classified as "local." (See instruction 28B.)

(d) Operating taxes and license expense, depreciation expense, equipment rents, and purchased transportation expense incurred in connection with vehicles engaged in local moving services.

(4) "Indirect operating—carrier only": This carrier activity refers to the general expenses incurred necessary for the repairing and servicing of vehicles and any other shop and garage equipment used in motor carrier operations; the promotion and solicitation of traffic; the administering of insurance (other than employee benefit programs); the approval and payment of claims; the conducting of driver safety programs; the cost of operating the carrier's legal and permits department; and all other indirect operating costs, such as the carrier's dispatch department, necessary for providing local and long distance carrier services, but which cannot be specifically identified with any one shipment or trip. This activity includes such items as:

(a) Salaries of company employees who are engaged in any of the above carrier support or transportation service functions either full or part time.

(b) Hourly wages paid to mechanics and other employees while engaged in repairing equipment which cannot be specifically identified with either the local or long distance moving activities, but necessary for the performance of such transportation activities.

(c) Hourly wages paid to janitors, guards, and watchmen whose services cannot be specifically identified, but represent a reasonable pro rata charge to all transportation service functions.

(d) Fuel, lubricants, repair parts, and supplies applicable to carrier equipment which cannot be specifically identified with either the local or long distance moving activities, but necessary for the performance of such transportation activities.

(e) Materials, parts, and supplies which are common to all carrier activities and cannot be directly identified with any one of those activities.

(f) Fuel used for heating and representing a reasonable pro rata charge to the above transportation service functions.

(g) Outside services for repairs and other services which cannot be identified with any one of the carrier activities but necessary for the performance of transportation service functions.

(h) Electric power, gas, and water consumed in operations of the company, representing a reasonable pro rata charge to the above transportation service functions.

(i) Depreciation of equipment which cannot be specifically identified with any one of the carrier activities, but necessary for the performance of the above transportation service functions.

(j) Amounts paid for the rent of buildings or equipment which cannot be identified with a particular carrier income producing department, and representing a reasonable pro rata charge to carrier support or transportation service functions.

(5) "General and administrative—carrier only": This carrier activity refers to the administrative functions performed which relate to the carrier's transportation activity. It includes such items as:

(a) Salaries of general officers administering the overall operation of carrier activities.

(b) Salaries and wages paid for staffing carrier administrative departments such as rating, billing, manifest-

ing, collecting, general accounting, and revenue accounting.

(c) Costs of renting equipment such as accounting machines used in billing, collecting, or accounting for the revenue earned.

(d) Costs of materials and supplies used by carrier administrative departments.

(e) All other costs, or portions of costs which are not directly chargeable to another carrier operating activity on a reasonable basis.

(6) "Packing and crating": This noncarrier operating activity refers to those vehicle and miscellaneous overhead costs directly associated with providing at the request of the carrier's customer preliminary packing, special crating, and unpacking services for domestic shipments of household goods. It includes such items as:

(a) Special packing and crating revenue earned, including all such revenue earned from the intercity shipment of household goods.

(b) Salaries of company employees engaged either full or part time in administering the above-described accessorial moving services.

(c) Expenses incurred in the operation and maintenance of all vehicles classified as "packing and crating." (See instruction 28B.)

(d) Insurance and license costs, depreciation expense, and equipment rents incurred in connection with vehicles engaged in preliminary packing services.

(e) Packing materials and crating supplies.

(f) Expenses paid while engaged in this activity and any other costs directly related to providing these accessorial services.

(7) "Warehousing": This noncarrier operating activity refers to warehouse handling and storage services provided by carriers and furniture warehousemen to commercial and permanent storage customers or intercity shippers of household goods. This activity includes such items as:

(a) All storage and warehouse handling revenue earned, including all such revenue earned from the intercity shipper of household goods.

(b) Salaries of company employees engaged either full or part time in administering the above warehousing services.

(c) All hourly costs incurred by warehousemen while engaged in warehouse handling and storage services, including all such warehouse handling charges necessary for providing storage in transit transit service on intercity moves.

(d) Depreciation and rent charges for warehouse facilities and equipment.

(e) Costs of operating and maintaining service vehicles used in storage operations.

(f) Operating supplies.

(g) Insurances and real estate taxes covering warehouse facilities.

(h) All other costs or portions of costs necessary for providing storage services.

(8) "Overseas import and export": This noncarrier operating activity refers to providing all transportation and transportation related services necessary for the movement of household goods and personal property between points in the Continental United States (except Alaska and Hawaii), having a prior or subsequent movement from or to an overseas point (other than Canada or Mexico).

This activity includes such items as:

(a) All revenue earned by the carrier for packing and stowing of goods in specially built containers at the shipper's residence (or at the port), carriage by motor vehicle to or from the port of departure or entry, and any additional charges assessed the shipper for stevedoring, obtaining customs clearance, preparation of shipping documents, and other special services performed on behalf of the shipper.

(b) All hourly costs incurred for packing or unpacking overseas containers of household goods.

(c) Purchased transportation costs incurred in the movement of loaded overseas containers.

(d) Salaries of company employees engaged either full or part time in administering the above import and export services.

(e) Operating supplies and overseas containerization materials.

(f) Depreciation and rental charges for equipment used in overseas operations.

(g) All other costs, or portions of costs necessary for providing overseas import and export service.

(9) "Indirect operating, noncarrier": This noncarrier activity shall include the revenues earned and expenses incurred by the carrier as a result of business activities that are not connected with its motor carrier operations, the investment in which is carried in Account 1261—Property Used in Other Than Carrier Operations (classes I and II). It includes such items as:

(a) Salary and wage costs of administrative personnel responsible for various portions of noncarrier activities, and such costs are not directly chargeable to any other noncarrier operating activity.

(b) Sales costs applicable to all noncarrier operations.

(c) Cost of materials and supplies used by noncarrier sales and administrative departments.

(d) All other costs which cannot be specifically identified with any other noncarrier operating activity, but necessary for the performance of such noncarrier services.

3. "Actually issued," as applied to securities, means those which have been sold to bona fide purchasers for a valuable consideration (including those issued in exchange for other securities or other property) so that the purchasers obtained them free from control by the issuing carrier; also securities issued as dividends on stock, and those which have been issued in accordance with contractual requirements direct to trustees of sinking and other funds.

4. "Actually outstanding," as applied to securities issued or assumed by the carrier, means those which have been actually issued and are neither retired nor held by or for the carrier: *Provided, however,* That securities held by trustees of special funds shall be considered as actually outstanding.

5. "Addition," means structures, facilities, or equipment added to those in service, or the extension or enlargement of existing property, and not taking the place of anything previously existing.

6. "Amortization," means the gradual extinguishment of an amount in an account by prorating such amount over either a fixed period dependent on the requirements of regulatory bodies, the life of the asset or liability to which it applies, or over the period during which it is anticipated the benefit will be realized.

7. (a) "Affiliated companies," means persons (see definition 30) that directly, or indirectly through one or more intermediaries, control or are controlled by, or are under common control with the accounting carrier.

(b) "Control" (including the terms "controlling," "controlled by," and "under common control"), as used herein, means the possession directly or indirectly, of the power to direct or cause the direction of the management and policies of a person (see definition 30), whether through the ownership of voting securities, by contract or otherwise. If in any instance the existence of control is or may be open to reasonable doubt, the carrier shall report to the Commission all of the material facts pertinent to the possible existence of control.

8. "Book cost," means the amount at which property is recorded on the books of the carrier without the deduction of related depreciation and amortization.

9. "Carrier or motor carrier" includes both a common carrier by motor vehicle and a contract carrier by motor vehicle, subject to the Interstate Commerce Act.

10. "Carrier operating property," means the property which is used (see definition 38) by the carrier in the conduct of its motor carrier operations or leased to others for such operations, and which has an expectation of life in service of more than 1 year from date of installation. This includes land, structures, equipment, and facilities necessary for such operations and service incidental thereto.

11. "Company," means any individual, firm, copartnership, corporation, association, or joint-stock association; and includes any trustee, receiver, assignee, or personal representative thereof. (See definition 30.)

12. "Commission or the Commission," means the Interstate Commerce Commission.

13. "Contingent assets," means a possible source of value to the carrier dependent upon the fulfillment of conditions regarded as uncertain.

14. "Contingent liabilities," means items which may under certain conditions become obligations of the carrier but which are neither direct nor assumed liabilities at the date of the balance sheet.

15. "Cost of removal," means the cost of demolishing, dismantling, tearing

down, or otherwise removing operating property, including the cost of transportation and handling incidental thereto.

16. "Current assets," means cash as well as those assets that are readily convertible into cash or are held for current use in operations or construction; current claims against others, payment of which is reasonably assured; and other amounts accruing to the carrier which are subject to settlement within 1 year from the date of the current financial statements or upon demand.

17. "Current liabilities," means those obligations the amount of which is definitely determined or closely estimated which are either matured or become due within 1 year from date of the current financial statements or assumption or upon demand.

18. "Date of retirement," as applied to operating property, means the date at which such property is permanently withdrawn from service.

19. "Debt expense," means all expense in connection with the issuance and sale of evidences of long-term debt, such as fees for drafting mortgages and trust deeds; fees and taxes for issuing or recording evidences of debt; cost of engraving and printing bonds, certificates of indebtedness, and other evidences of debt; fees paid trustees; specific costs of obtaining governmental authority; fees for legal services; fees and commissions paid underwriters; brokers, and salesmen for marketing evidences of debt; fees and expenses of listing on exchanges; and other like costs.

20. "Delayed items," means items relating to transactions which ocurred bebefore the current calendar year. It includes adjustments of errors in the income, operating revenue, and operating expense accounts of prior years. (See instruction 8.)

21. "Depreciation and depreciation methods," as applied to depreciable property, means the loss in service value (see definition 36) not restored by current maintenance, incurred in connection with the consumption or prospective retirement of property in the course of service from causes against which the carrier is not protected by insurance, which are known to be in current operations. Among the causes to be given consideration are wear and tear, decay, action of the elements, obsolescence, inadequacy, changes in demand, and requirements of public authority.

(a) Depreciation, except as set out in paragraph (b) below, shall be accounted for by means of the straight line method under which the service value (see definition 36) of property is debited to depreciation and amortization expenses or other appropriate accounts through periodic charges which should be equal, as nearly as possible, during its service life.

(b) Depreciation of vehicles may be accounted for by means of the mileage method under which the service value is charged to depreciation expenses at a fixed-rate per mile run.

22. "Discount," as applied to securities issued or assumed by the carrier, means the excess of the par or face value of the securities, plus interest or dividends accrued at the date of the sale over the cash value of the consideration received from the sale.

23. "Distinct operating unit," means all or any portion of a route or routes covered by a certificate of convenience and necessity or a permit, including motor vehicles and other physical property owned and used in the operation thereof.

24. "Joint facility," means any owned or leased carrier operating property occupied or operated jointly by the carrier and one or more other carriers by motor, rail, water, air, etc., under an arrangement whereby the costs are borne by the parties to the joint agreement. Portions of a structure or other property used exclusively by each of two or more carriers are not joint facilities.

25. "Long-term obligations," means obligations having a life of more than 1 year from date of creation or assumption, all unmatured bonds and receivers' or trustees' certificates, and demand obligations which by mutual agreement will not be paid within 1 year from date of the current financial statements.

26. "Methods of depreciation" (see definition 21).

27. "Minor items," as applied to carrier operating property (see definition 10), means the associated parts or elements of which units of property (see definition 37) are composed.

28. "Net book costs," when applied to property, means the book cost (see definition 8) less related depreciation and amortization.

29. "Nominally issued," as applied to securities issued or assumed by the carrier, means those which have been signed, certified, or otherwise executed and placed with the proper officer for sale and delivery, or pledged, or otherwise placed in some special fund of the carrier, but which have not been sold or issued directly to trustees of sinking funds in accordance with contractual requirements.

30. "Person," when not otherwise indicated in the context, means an individual, a corporation, a partnership, an association, a joint-stock company, a business trust, or any other organization, or any receiver or trustee (see definitions 7 and 11).

31. "Premium," as applied to securities issued or assumed by the carrier, means the excess of the cash value of the consideration received from their sale over the sum of their par (stated value of no-par stocks) or face values plus interest or dividends accrued at the date of sale (see note A under account 2631).

32. "Property retired," as applied to operating property, means property which has been removed, sold, abandoned, destroyed, or which for any cause has been permanently withdrawn from service.

33. "Replacing or replacement," when not otherwise indicated in the context, means the acquisition, construction, or installation of property in place of property of like purpose retired, together with the removal of the property retired.

34. "Salvage value," means the amount received for property retired, less any expenses (including commissions) incurred in connection with the sale or in preparing the property for sale, or, if retained, the amount at which the material recovered is chargeable to Account 1151—Material and Supplies, or other appropriate account.

35. "Service life," means the period between the date when carrier operating property (see definition 10) is placed in service and the date of its retirement. (See definition 32).

36. "Service value," means the difference between the book cost (see definition 8) and the salvage value (see definition 34) of carrier operating property.

37. "Unit of property," for the purpose of this system of accounts, means any item of carrier property which when retired, with or without replacements by sale, abandonment, disposal, or replacement, is accounted for by crediting the book cost (see definition 8) thereof to the operating property account in which it is included, as provided in instruction 21.

38. "Used," as applied to operating property, means actually and necessarily in current service or ready for and reasonably required to be currently held for future services.

CLASS I AND CLASS II MOTOR CARRIERS INSTRUCTIONS

1. Classification of Carriers.

(a) For purposes of accounting and reporting regulations, except those regulations pertaining to accounting and reporting for revenue and expense items, common and contract carriers of property subject to the Interstate Commerce Act are grouped into the following three classes:

Class I: Carriers having average annual gross carrier operating revenues (including interstate and intrastate) of $3 million or more from property motor carrier operations.

Class II: Carriers having average annual gross carrier operating revenues (including interstate and intrastate) of $500,000 but less than $3 million from property motor carrier operations.

Class III: Carriers having average annual gross carrier operating revenues (including interstate and intrastate) of less than $500,000 from property motor carrier operations.

(b) (1) For purposes of accounting and reporting regulations pertaining to revenue and expense items, the revenues of common and contract carriers of property subject to the Interstate Commerce Act are categorized as follows:

Revenues from household goods operations.
Revenues from other than household goods operations.

Each category of revenue is then classified in accordance with dollar revenue limits prescribed in the three classes in (a). When a carrier has both household goods revenues and other than household goods revenues, each category will be classified to determine the accounting and reporting regulations which pertain to that category.

(2) If a carrier, grouped as Class I or Class II carrier in accordance with paragraph (a), has operations in both categories, and one of the categories is classified as Class III in (b)(1), such revenues and expenses will be accounted and reported for in accordance with the regulations pertaining to the Class I or Class II category.

(3) If a carrier, grouped as Class II in accordance with paragraph (a), has operations in both categories and both categories are grouped as Class III in accordance with paragraph (b)(1), such revenues and expenses will be accounted and reported for in accordance with the regulations pertaining to the category with the largest average annual gross carrier operating revenues.

(4) The class to which any carrier belongs shall be determined by the average of its annual gross carrier operating revenues derived from motor carrier operations as a property carrier for the past three consecutive years.

(5) The class to which any category of carrier revenues and expenses belongs shall be determined by the average of its annual gross carrier operating revenues derived from that category of motor carrier operations (household goods operations and other than household goods operations) for the past three consecutive years.

(6) If, at the end of any calendar year, the average of a carrier's annual gross carrier operating revenues from all motor carrier operations, from household goods operations, or from other than household goods operations, for the last three consecutive years is greater than the maximum or less than the minimum of the class in which the carrier, or the revenue category, has been previously grouped, it shall automatically be grouped in the higher or lower class in which it falls because of such increased or decreased average annual gross carrier operating revenues, and it shall notify the Commission of the change in its status. Any carrier which begins new operations (by obtaining operating authority not previously processed), extends its existing authority (by obtaining additional operating rights, or is regulated by a classification method not previously employed) will be classified in accordance with a reasonable estimate of its prospective annual gross operating revenues.

(c) Any carrier may, at its option, adopt the methods of a group higher than the one in which it falls on the basis of its average annual gross operating revenues. Notice of such action shall be promptly filed with the Commission.

2. Records.

(a) All of the accounts prescribed in this system of accounts shall be kept when applicable and entries recorded by the double entry method. Each account in the general or subsidiary ledgers shall reflect the prescribed account number. Account titles shall clearly indicate the type of items included therein if the exact titles prescribed herein are not used.

(b) Each carrier shall keep its general accounting books, and all other books, records, and memoranda which support in any way the entries to such accounting books, and analyses of general ledger account balances, readily accessible so that it can furnish at any time full information as to any account. Moreover, the month, day, year, and posting reference shall be shown for each entry in the general ledger and subsidiary records and the entries shall be supported with detailed information that will provide a ready analysis and verification of the facts recorded therein. All expenditures including the expense accounts of officers and employees shall be definitely supported by vouchers, payrolls, receipted bills, canceled checks, receipts for petty cash payments, or other evidences of the expenditures incurred.

(c) The books referred to herein include not only books of accounts in a limited technical sense but all other records such as minute books, stock books, reports, correspondence, memoranda, etc., which will be useful in developing the history of or facts regarding any transaction.

(d) Carriers shall not destroy any books, records, memoranda, etc., which support entries to their accounts unless the destruction thereof is specifically provided for in the regulations to govern the destruction of records of class I and class II motor carriers. (Part 1226 of this chapter.)

(e) Subdivisions of any account in this system of accounts may be kept, provided that such subdivisions do not impair the integrity of the accounts prescribed. The Commission reserves the right to order any carrier to subdivide any account in this system of accounts. The title of each such subdivision shall clearly indicate the account of which it is a part. Each subdivision of a prescribed account may be identified by a suffix to the prescribed account number. When an account is subdivided in the general ledger, an account need not be maintained for the total of the subdivisions. When such subdivisions are carried in subsidiary ledgers, however, the general ledger shall contain the controlling accounts therefor so that a complete general ledger trial balance may be obtained.

(f) Carriers classified as household goods carriers shall also comply with the following requirements.

(1) As evidence of the financial condition of agents required in § 1056.19(b) of this chapter. Required Filings Relating to Agency Agreements, the authorized carrier shall acquire from each of its agents (i) an income statement, including a detailed schedule of operating revenues and expenses, for the calendar year preceding the effective date of the agency agreement and (ii) a balance sheet as of the last day of said year. The required financial statements shall be prepared in accordance with the prescribed schedules for such statements in the annual report form filed with the Commission by the authorized carrier.

(2) Annually thereafter, for each year an agency agreement is in effect, the authorized carrier shall acquire the required statements from each of its agents no later than the time for the filing of the authorized carrier's annual report with the Commission. The agents' annual financial statements shall be retained by the authorized carrier in a separate file as part of its required records for a period of 3 years.

3. Accounting period.

(a) Each carrier shall keep its books on the basis of either (1) an accounting year of 12 months ending on the 31st day of December in each year, or (2) an accounting year of thirteen 4-week periods ending at the close of one of the last 7 days of each calendar year.

(b) A carrier electing to adopt an accounting year of thirteen 4-week periods shall file with the Commission a statement showing the day on which its accounting year will close. A subsequent change in the accounting period may not be made except by authority of the Commission.

(c) To avoid repetition, wherever "calendar year" appears in this system of accounts it is intended to include "or an accounting year of thirteen 4-week periods" and wherever "month" appears it is intended to include "or 4-week period."

(d) For each month all transactions applicable thereto, as nearly as can be ascertained (see instruction 9), including full accruals, shall be entered in the books of original entry (cash book, purchase journal, etc.), and posted to the general ledger. A trial balance of the general ledger accounts shall be prepared at the close of each month setting out the account number, title, and amount of each ledger account. (Mechanical, electronic or automatic data processing printout documentation producing the equivalent of manually prepared trial balances shall identify balances by account numbers.) At the end of the calendar year, the revenue, expense, and other income accounts shall be closed into retained earnings or the noncorporate capital accounts; and the balance sheet account balances shall be brought forward to the general ledger for the succeeding year.

(e) The final entries for any month shall be made in the general ledger not later than 60 days after the last day of the month for which the accounts are stated, unless otherwise authorized by the Commission, except that the period within which the final entries for the last month of the calendar year shall be made may be extended to such date in March of the following year as shall not interfere with the preparation and filing of annual reports.

(f) No changes shall be made in the accounts for periods covered by quarterly and annual reports that have been filed with the Commission unless the changes have first been authorized by the Commission.

4. Charges to be just and reasonable.

All charges to the accounts prescribed in this system of accounts for carrier property, operating revenues, operation and maintenance expenses, and for other carrier expenses, shall be just, reasonable, and not exceed amounts necessary to the honest and efficient operation and

management of the motor carrier business. Payments for expenses related to noncarrier activities, shall be included in Account Series 8400—Other Nonoperating Income (Net) (class II), and Account 8420—Other Nonoperating Deductions (class I).

5. Interpretations of prescribed accounting.

(a) The cross-references included in, and notes following, the tests of various instructions and accounts are for the purpose of indicating the applicable provisions of other sections. Such references are not to be construed as comprising a complete list of the instructions relating to a particular subject, since the definitions, the general instructions, and the texts of each account must be given consideration in determining the prescribed accounting.

(b) All questions of doubtful interpretation of the prescribed accounting shall be submitted by responsible accounting officials of the carrier to the Commission for consideration and decision.

(c) In the absence of specific instructions by the Commission relating to accounting matters, carriers shall be guided by sound accounting principles.

6. Item lists.

Lists of items appearing in the texts of the several accounts are given for the purpose of indicating the application of the prescribed accounting in specific cases. The lists are not to be considered as comprising all items includible in the accounts, but merely as representative of them. On the other hand, the appearance of an item in a list warrants the inclusion of such item in the account concerned only when the text of the account also indicates inclusion, inasmuch as the same item frequently appears in more than one list. The proper entry in each instance must be determined by the texts of the accounts.

7. Opening entries.

As of the date that this system of accounts is adopted by the carrier, the accounts prescribed herein shall be opened by appropriately transferring thereto the balances carried in the accounts previously maintained. The carrier is authorized to make such subdivisions, reclassifications, consolidations of, or additions to such balances as are necessary to meet the requirements of this system of accounts.

8. Extraordinary and prior period items.

(a) (1) All items of profit and loss recognized during the year are includible in ordinary income except nonrecurring items which in the aggregate for the same class are both material in relation and approach to operating revenues and ordinary income for the year and are clearly not identified with or do not result from the usual business operations of the year. Important items of the kind which occur from time to time and which, when material in amount, are to be excluded from ordinary income, are those resulting from unusual sales of property and investment securities other than temporary cash investments; from wars, earthquakes, and similar calamities and catastrophes, which are not a recurrent hazard of the business and which are not usually covered by insurance; and from change in application of accounting principles and from prior period items (other than ordinary adjustments of a recurring nature). Material items are those which, unless excluded from ordinary income, would distort the accounts and impair the significance of ordinary income for the year. Items so excludible from ordinary income (account 3000 to account series 8700 inclusive—(classes I and II)) are to be entered directly in Account 8800—Extraordinary Items (class II), and Account 8810—Extraordinary Items (net) (class I), or Account 8820—Prior Period Items (net) (class I), upon approval or direction of the Commission.

(2) Adjustments constituting items of customary business activities or corrections or refinements resulting from the natural use of estimates inherent in the accounting process shall not be considered extraordinary items regardless of size.

(b) In determining materiality, items of a similar nature shall be considered in the aggregate; dissimilar items should be considered individually. As a general standard, an item to qualify for inclusion as an extraordinary or prior period item shall, after consideration of the income tax effect assignable to the item, (1) exceed 1.0 percent of total operating revenues for the year and (2) exceed 10 percent of ordinary income for the year.

(c) Ordinary delayed items and adjustments arising during the current year which are applicable to or related to transactions of prior years shall be included in the same accounts which would have been charged or credited if the item had been taken up or adjusted in the period to which it pertained. Ordinary delayed items exclude items of the character described in paragraph (a) of this section.

9. Unaudited items.

When the amount of any item affecting these accounts cannot be accurately determined in time for inclusion in the accounts of the month in which the transaction occurs, the amount of the item shall be estimated and included in the proper accounts. When the item is audited, the necessary adjustments shall be made through the accounts in which the estimate was recorded. The carrier is not required to anticipate small items which would not appreciably affect these accounts.

10. Clearing accounts.

(a) Clearing accounts, designed to facilitate the distribution of certain expenditures which may affect both construction and operations or which may affect transportation and other operations, may be kept when necessary in making the proper distribution of items to the appropriate accounts, as subdivisions of Account 1510—Deferred and Miscellaneous Debits, or 2410—Deferred Credits (class II), and Account 1512—Other Deferred Debits, or 2412—Other Deferred Credits (class I), or Account 1551—Clearing Accounts (classes I and II). Balances in clearing accounts shall be fully cleared not later than the end of the calendar year unless items held therein unquestionably relate to future periods.

(b) Spreading of unusual income, revenue, and expense items: When the amount of any unusual item includible in an income, operating revenue, or operating expense account for the current month is relatively so large that its inclusion in the accounts for that period would seriously distort those accounts, it may be included in account 1510 or 2410 (class II), and account 1512 or 2412 (class I), or account 1551 (classes I and II), as appropriate, and distributed in equal amounts to the accounts for the current and remaining months of the year. No such items shall be spread beyond the accounts of the current year without approval of the Commission.

11. Distribution of pay and expenses of employees.

(a) The pay and expenses of officers or employees engaged in activities of a varying nature, such as an officer who may be assigned to supervise billing and collecting, platform, terminal, or any other operations, shall be included in the appropriate accounts upon the basis of the actual time devoted to the respective activities, except that the pay and expenses of an officer or employee who performs substantially the same variety of duties from day to day may be distributed upon the basis of a study of the time actually devoted by him to those duties during a representative period.

(b) The pay and expenses of officers or employees regularly assigned to specific duties who perform incidental services of a different nature involving small expense may be included in the expense accounts appropriate for the duties to which such officers or employees are regularly assigned.

(c) When it is necessary to apportion the pay and expenses of officers and employees among various accounts, the carrier shall be prepared to describe the basis of such apportionments.

12. Maintenance, cost—chargeable to other activities.

(a) The cost of repairs (but not including betterments—see instruction 19-b) chargeable to the various operating expense accounts includes labor employed, materials used, and expenses incurred in all current maintenance, such as:

(1) Inspecting, testing, and reporting on the condition of operating property specifically to determine the need for repairs, minor replacements, rearrangements, and changes.

(2) Testing for, locating, and clearing trouble.

(3) Routine work to prevent trouble, such as general overhauling, removing carbon, grinding valves, adjusting and relining brakes, adjusting shock absorbers, cleaning and adjusting engines, etc.

(4) Replacing minor items of operating property. (See also instruction 21–a.)

(5) Rearranging and changing the location of property not retired.

(6) Restoring the condition of property damaged by wear and tear, storms, breakage, floods, fire, accident, or other casualties. (See also paragraph (b) of this section and instruction 22–f.)

(7) Inspecting and testing after repairs have been made.

(b) The value of materials recovered and placed in the material and supplies account in connection with repairs to property shall be credited to the same account to which the repair cost was charged, with concurrent debit to Account 1151—Material and Supplies, for both class I and class II motor carriers.

(c) If employees engaged in activities other than maintenance are also required to make repairs, an equitable proportion of their pay and expenses shall be charged to the account appropriate for the cost of such repairs. (See, however, instruction 11.)

(d) If the book cost of any property is carried in Account 1243—Undistributed Property (class I carriers), the repairs to such property shall be charged to the accounts provided for repairs to property of the same nature and use, the book cost of which is carried in other operating property accounts. Repairs to property leased from others shall be treated in like manner. Class II motor carriers shall follow this instruction for amounts related to undistributed property included in Account 1230—Other Carrier Property.

13. Current assets.

(a) In the group of accounts designated as current assets (accounts 1010 to 1160 inclusive (class II), and 1011 to 1163 inclusive (class I)), there shall not be included any item, the amount or collectibility of which is not reasonably assured or for which provision has not been made in Account 1138—Allowance for Uncollectible Accounts (classes I and II). Items of current character but of doubtful value may be carried in these accounts at realizable or nominal value, or written off, as may be appropriate.

(b) Adjustments to accomplish the writing down of items of doubtful value shall be made through Account 5950—Uncollectible Revenue (classes I and II), account 8400 (class II), and account 8421 (class I), or other appropriate ordinary income account.

14. Current liabilities—writing off.

Amounts that have been included in the primary accounts for unclaimed wages and other current liabilities or have been represented by outstanding checks or similar instruments for a period of 1 year or more because of inability to identify or locate the payee or creditor may (in the absence of statutory provision to the contrary) be written off or, in the case of outstanding and unpresented checks, reinstated in Account 1010—Cash and Working Funds (class II), and Account 1011—Cash (class I), and credited to the operating expense or other income account originally charged. The journal entry shall contain the pertinent facts concerning all the items that have been written off.

15. Contingent assets and liabilities.

The balance sheet of a carrier shall clearly state by adequate notes contingent assets or liabilities not reflected in the balance sheet accounts, including any arrears in cumulative dividends, stating the amount per share of each class of stock and in total, and the facts and amounts with respect to any default in principal, interest, or sinking fund provisions if not shown in the balance sheet accounts.

16. Capital stock.

(a) All transactions relating to the capital stock of the accounting carrier shall be recorded by class of stock. Stocks are of the same class only when they are issued under identical terms as to all of the following: Par value, stated value, preferences in the distribution of dividends and assets, voting rights, and conditions under which the stock may be retired. If the capital stock of the carrier is of more than one class, its records shall be so maintained as to record the amount applicable to each class in separate subdivisions of the following accounts:

1161—Subscribers to Capital Stock.
2611—Capital Stock—Preferred.
2612—Capital Stock—Common.
2613—Subscribed Capital Stock.
2621—Nominally Issued Securities.
2631—Premiums and Assessments on Capital Stock.
2632—Discount on Capital Stock.
2633—Commission and Expense on Capital Stock.
2641—Other Capital in Excess of Par or Stated Value.
2661—Treasury Stock.

(b) Commissions and expenses applicable to capital stock issues shall not be deducted from premium on capital stock.

(c) (1) General levies or assessments against stockholders shall be credited to the premium account for the particular class and series of capital stock so assessed, except that assessments with respect to nonpar stock without stated value shall be credited to the capital stock account.

(2) Discounts and expenses on original issues of capital stock may be amortized by charges to Account 2641—Other Capital in Excess of Par or Stated Values (classes I and II); however, in no event shall net debits exceed the accumulated net credits in this account with respect to a particular class of stock. Any excess of debits may be retained in Account 2632—Discount on Capital Stock (classes I and II), or Account 2633—Commission and Expense on Capital Stock (classes I and II), as appropriate, until the stock is reacquired or retired, or the excess debit may be charged to Account 2961—Other Debits to Retained Earnings (classes I and II).

(d) When an issue of capital stock, or any part thereof (except stocks reacquired by provision of a mortgage or decision of a trustee not subject to the control of the carrier that it be retained alive in sinking or other funds) is reacquired, either by purchase or through donations by stockholders, it shall be charged at its par or stated value (or if it is nonpar stock without a stated value, in an amount equal to the proportionate part applicable to such shares of stock of the total amount at which all stock without par or stated value of the same class is carried in the capital stock account) to Account 2610—Capital Stock (class II), and Account 2611—Capital Stock—Preferred; or 2612—Capital Stock—Common (class I); if canceled; or to Account 2661—Treasury Stock (classes I and II), if not canceled. The difference between the amount at which such reacquired stock is recorded in the foregoing accounts and the amount paid for the stock, including commissions, other expenses incurred in its purchase, and any premiums or discount applicable to its original sale, shall be included in Account 2641—Other Capital in Excess of Par or Stated Value (classes I and II). However, the excess of a debit over the balance carried in account 2641 with respect to the particular class of stock, shall be charged to Account 2961—Other Debits to Retained Earnings (classes I and II).

(e) When shares of reacquired capital stock of any class are resold by the carrier, Account 2661—Treasury Stock (classes I and II), shall be credited with the amount at which the shares were debited to that account upon reacquisition. Unless otherwise required by instrument of authority, any difference between the total amount realized from the sale of the stock (less commission and expenses incident thereto), and the amount credited to account 2661, shall be debited or credited as appropriate to Account 2641—Other Capital in Excess of Par or Stated Value (classes I and II). (See, however, paragraph (d) of this section.)

(f) (1) When stock is issued as a "stock split," no transfer from the retained earnings account to the appropriate capital stock account or the capital in excess of par or stated value account shall be made other than to the extent occasioned by legal requirements. A stock split refers to the issuance of a carrier's own common shares, without consideration, for the purpose of effecting a reduction in the unit market price of shares of the class issued, in order to obtain wider distribution and improved marketability of such shares. Generally, the issuance of new shares in ratios of less than approximately 20–25 percent, depending on the various market factors, will not materially influence the unit market price of the stock and therefore should be considered a stock dividend (see subparagraph (2), of this paragraph), rather than a stock split.

(2) When a stock dividend is issued, the carrier shall transfer from the retained earnings account to the appropriate capital stock account and the capital in excess of par or stated value account an amount equal to the fair market value of the shares issued. A stock dividend refers to the issuance of a carrier's own common shares, without consideration, where the number of shares issued is so small, compared to

the number of shares previously outstanding, that it is not likely to have a material effect on the share market price.

17. Equipment and long-term obligations.

(a) When evidences of debt (other than unsecured advances payable) which do not mature within 1 year from date of issuance, and equipment obligations regardless of maturity, are issued or assumed by the carrier, or by a receiver, or by an operating trustee of the carrier, the face amount of such evidences of debt shall be recorded in the appropriate account, included under the group captioned, "Equipment and other long-term obligations," except as otherwise provided in the text of Account 2161—Current Equipment Obligations and Other Debt.

(b) A separate subdivision shall be maintained in Account 1510—Deferred and Miscellaneous Debits (class II), and Account 1511—Unamortized Debt Discount and Expense (class I), for the excess of discount and debt expense over any premium related to each class of long-term debt issued or assumed by the carrier. (See definitions 19, 22, and 31.)

(c) Corresponding subdivisions shall be maintained in Account 2410—Deferred Credits (class II), and Account 2411—Unamortized Premium on Debt (class I), for the excess of the premium over any discount and debt expense related to each class of long-term debt issued or assumed by the carrier.

(d) (1) Each month, entries shall be recorded to distribute equitably the balance of each subdivision of Account 1510 — Deferred and Miscellaneous Credits (class II), and Account 1511—Unamortized Debt Discount and Expense (class I) over the life of the security. Amounts credited to these accounts shall be concurrently charged to Account 8670—Amortization of Debt Discount and Expense (classes I and II).

(2) Correspondingly, each month the portion of such credit balance, which is applicable to the period, shall be charged to each subdivision of Account 2410—Deferred Credits (class II), and Account 2411—Unamortized Premium on Debt (class I). Amounts thus charged shall be concurrently credited to Account 8680—Amortization of Premium on Debt-Credit (classes I and II).

(e) Except as provided in paragraph (d) of this section, any balance in account 1510 or 2410 (class II), and account 1511 or 2411 (class I), or subdivisions thereof, shall be carried until the securities to which they relate are reacquired. At that time (unless otherwise required by instrument of authority), a portion of the balance in these accounts (or subdivisions for the particular class of long-term debt reacquired) shall be transferred to Account 8400—Other Nonoperating Income (net) (class II), and account 8410—Other Nonoperating Income, or 8429—Other (nonoperating deductions) (class I), as appropriate. Such portion shall be based on the relation of the amount of a particular issue of long-term debt reacquired to the total outstanding before the reacquisition. This provision shall also apply to securities held alive in sinking or other funds.

(f) Except for such discount or expense as may be applicable to the construction period, no discount or expense on long-term debt shall be included in any account as a part of the cost of acquiring property or as a part of the cost of operation.

(g) Equipment and other long-term obligations reacquired by the carrier shall be entered in Account 2341—Reacquired Long-Term Obligations (classes I and II), at face value. The difference between face value and the amounts actually paid for the reacquired obligations shall be debited or credited, as appropriate, to Account 8400—Other Nonoperating Income (net) (class II), and account 8410—Other Nonoperating Income, or 8429—Other (nonoperating deductions) (class I). Likewise, any unamortized debt discount, expense, or premium applicable to the reacquired obligations, shall be adjusted through account 8400 (class II), and account 8410 or 8429 (class I), as appropriate, unless otherwise required by instrument of authority.

(h) When reacquired equipment and other long-term obligations are resold by the carrier, the amount included in Account 2341—Reacquired Long-Term Obligations (classes I and II) shall be credited thereto. Any difference between the total amount realized from the sale (less commissions and expenses incident thereto) and the credit to account 2341 shall be included in account 8400 (class II), and account 8410 or 8429 (class I), as appropriate unless otherwise required by instrument of authority.

18. Book cost of securities owned.

(a) Securities of others acquired by the carrier shall be recorded in these accounts at cost, including brokerage and registration fees, stock transfer taxes, and similar expenses, at the time of acquisition. Cost does not include any amount paid for accrued interest or dividends, except that amounts of interest included in the purchase price of bonds, which are not payable until maturity or until the bonds are disposed of, shall be included in these accounts as part of the cost. (See note B under account 1162.)

(b) The carrier may write down the book cost of any security in recognition of a decline in the value thereof. Securities shall be written off or written down to a nominal value if there is no reasonable prospect of substantial value. Fluctuations in market value shall not be recorded, but a permanent impairment in the value of securities recorded in Account 1410—Investments and Advances—Affiliated Companies (class II), and in accounts 1411 through 1421, inclusive (class I), shall be reflected in Account 1428—Adjustments—Investments and Advances, Affiliated Companies (classes I and II) with concurrent debits to Account 8400—Other Nonoperating Income (net) (class II), and Account 8429—Other (nonoperating deductions) (class I). A decline in the value of securities recorded in Account 1430—Other Investments and Advances (class II), and in accounts 1431 through 1441, inclusive (class I), shall be reflected in Account 1448—Adjustments—Other Investments and Advances (classes I and II) with debits to Account 8400—Other Nonoperating Income (net) (class II), and Account 8429—Other (nonoperating deductions) (class I). (See instruction 8.)

(c) When securities with a fixed maturity date are purchased at a discount (that is, when the total cost including brokerage fees, taxes, commissions, etc., is less than par), such discount may be amortized over the remaining life of the securities through periodic debits to the account in which the securities are carried (preferably coincident with entries recording interest accruals) and credits to the same account in which the interest income is credited. No debits shall be made in respect to discount upon securities held as investments or in special funds if there is reason to believe that such securities will be disposed of by redemption or otherwise at less than par or will not be paid at date of maturity.

(d) When securities with a fixed maturity date are purchased at a premium (that is, when the total cost including brokerage fees, taxes, commissions, etc., is in excess of par) such premiums may be amortized over the remaining life of the securities through periodic credits to the account in which the securities are carried (preferably coincident with entries recording interest accruals) and debits to the same account in which the interest revenue is recorded.

19. Carrier operating property.

(a) (1) Accounts grouped in the section entitled, "Tangible property" of the balance sheet, coded 1210 through 1232 (class II), and 1211 through 1252 (class I), are classified as carrier operating property.

(2) Amounts chargeable to carrier operating property accounts shall represent the actual cost to the carrier of the items properly includible therein (except when acquired as part of a distinct operating unit—see instruction 20—including property jointly owned and property operated by the carrier under joint agreements) and shall be exclusive of any cost for intangible items, includible in accounts 1310 through 1342 (class II), and 1313 through 1342 (class I) designated as intangible property.

(3) Cost shall include direct and indirect labor, materials, including small tools and similar items consumed in construction, transportation charges, contract work, rent of construction facilities, and taxes; also such portions of engineering, supervision, purchasing department expenses, law expenditures, premiums for workmen's compensation, injuries and damages, and other insurance applicable to the construction period; and other analogous elements entering into the construction or acquisition of property. If property (such as a structure or unit of equipment, including additions thereto) is constructed new or rebuilt by the carrier to increase its capacity or otherwise add to its usefulness for motor carrier service, or if parts are purchased

and assembled by the carrier into a unit of equipment, the cost records for construction and assembly shall be maintained in a sufficiently complete manner to show the cost of labor, materials, and other expenses incurred in such work.

(b) Betterments of operating property (the primary aim of which is to make the property affected more useful, more efficient, of greater durability, or of greater capacity) shall be included in the property accounts to the extent of the excess cost of such betterments (not including cost of installation and removal of items replaced) over the estimated cost at current prices of new property similar to the items replaced. However, if a unit of property is to be rebuilt or remodeled to an extent that its expectation of service life will be fairly comparable with that of new property, the old property shall be retired as provided in instruction 21, and the appropriate property investment account shall be charged with the cost of the rebuilt or remodeled unit, based on the appraised value of the reused parts plus the cost of labor and material used in rebuilding or remodeling. The cost of removing old appliances constituting minor items (see definition 27), and replacing them with new appliances which do not represent betterments, shall be charged to the appropriate operating expense account.

(c) (1) Units of property (see definition 37) and additions to and betterments of existing property, having a life in excess of 1 year and costing more than $200 shall be charged to the appropriate property investment accounts. Units having a life of 1 year or less or costing not more than $200 may be charged to operating expenses. The carrier shall not parcel expenditures for acquisitions of several units of property, when made under a general plan (wherein the cost of each unit is less than $200, but the total expenditures under the plan represent a substantial investment), for the purpose of charging them to expense; neither shall it combine unrelated items for the purpose of including their cost in the property investment accounts.

(2) A carrier will be permitted to adopt a limit of less than $200 for charges to the property investment account, providing it files a statement with the Commission showing the amount it proposes to use and makes no subsequent change in the amount except by authority of the Commission.

(d) When operating property is purchased under any plan involving deferred payments, no charges shall be made to the operating property account for interest, insurance, or other expenditures occasioned by such form of payment.

(e) When the consideration given for property is anything other than cash, the cash value of such consideration shall be used, except that where physical property is given in exchange for physical property and no other form of consideration is involved, such property shall be recorded at the net book costs of the property given in exchange. In the journal entry recording such a transaction, the actual consideration shall be described with sufficient particularity to identify it. The carrier shall be prepared to furnish to the Commission the particulars of its determination of the cash value of the consideration if other than cash.

(f) (1) When property is transferred from carrier operating accounts (accounts 1210 through 1232—class II, and accounts 1211 through 1252—class I) to Account 1261—Property Used in Other Than Carrier Operations (classes I and II), the book cost of the property shall be charged to account 1261. The related accumulated depreciation (recorded in accounts 1214 through 1232—class II, and accounts 1214 through 1252—class I) shall be transferred to Account 1262—Accumulated Depreciation and Amortization—Property Used in Other Than Carrier Operations (classes I and II).

(2) When property is transferred from Account 1261—Property Used in Other Than Carrier Operations (classes I and II), to carrier operating accounts (1210 through 1232—class II, and accounts 1211 through 1252—class I), the book cost of the property shall be debited to the appropriate carrier operating property account. Related accumulated depreciation and amortization on the property shall be transferred from account 1262 (classes I and II) to the corresponding accumulated depreciation accounts for carrier operating property.

(g) Records shall be kept so as to reflect separately the cost and date of acquisition of property jointly owned and property operated under a joint agreement.

(h) Except as provided in paragraph (c) of this section, the cost of initial improvements, including the erection of structures on, and of rearrangements, additions, and betterments to property leased from others for periods in excess of 1 year made in the course of preparing the property for motor carrier operations, and the cost of any subsequent additions to and betterments of such leased property, including replacements, shall be charged to Account 1230—Other Carrier Property (class II), and Account 1241—Improvements to Leasehold Property (class I). Amortization on such expenditures shall be provided for in the manner set forth in instruction 23-c.

(i) (1) The investment in property used jointly in carrier and noncarrier operations shall be allocated between such operations according to the extent that it is used by each, or it shall be included in the investment account of the operation by which it is principally used and the other operation shall be charged a reasonable rental for its use of the common property.

(2) The carrier shall be prepared to show at any time and to report to the Commission when required, by accounts, the following:

(i) The book cost of the common property.

(ii) The extent (percentage) to which such property is used in carrier operations and in other operations.

(iii) The basis for allocating the book cost, or method of determining the amount of the rental charge.

(3) If the investment is allocated between the operations, the expenses of operation, maintenance, taxes, depreciation, and amortization of the common property shall be allocated and recorded in the appropriate accounts prescribed herein and the allocation of such expenses to carrier operations shall be supported in the same manner as the allocation of the cost of such property.

20. Acquisition of a distinct operating unit.

When a motor carrier system or portion thereof constituting a distinct operating unit (see definition 23) is acquired by (1) purchase or (2) merger or consolidation in a pooling of equity interests of stockholders, the accounting shall be as follows:

(a) *Purchase.*—(1) When physical property and other assets are purchased from another motor carrier company, the amounts includible in accounts 1210 through 1341 (class II), and accounts 1211 through 1341 (class I), for (i) carrier operating property, (ii) property used in other than carrier operations, and (iii) intangible property which includes certificates and permits issued by regulatory agencies to engage in transportation operations, shall be based on the cost to the buyer of each of such asset. Other assets acquired and the liabilities assumed shall be recorded in the appropriate prescribed accounts in the amounts shown in the books of the seller, adjusted as may be necessary to conform with the system of accounts as observed by the purchasing carrier. When separate costs for the physical property and the intangible property are not indicated in the purchase and sale agreement, or otherwise disclosed in the application or record in the proceeding, a reasonable amount carefully ascertained based on the best information obtainable representing a fair portion of the total purchase price shall be assigned to each such class of property. When a purchase is preceded by a preliminary acquisition of control through purchase of capital stock (other than in a pooling of equity interests as described in section (b) of this instruction), the terms of the contract will determine whether the total purchase price or consideration paid shall consist exclusively of the carrying value of the capital stock now to be canceled, or whether it shall include the operating results (retained earnings or deficits) applicable to such stock of the purchased company since the date of acquisition of control.

(2) In ascertaining the portion of the total purchase price assignable to the intangible property, pursuant to subparagraph (1) of this paragraph, due consideration shall be given to past earnings and informed judgment concerning future earnings attributable to the property acquired and to other pertinent factors appropriate in ascertining the value of intangible property. The portion of the total purchase price assignable to the physical property shall be substantiated by an appraisal made by a disinterested qualified appraiser and such other documentary evidence as the Commission

may require. The amount shown on the books of the seller for the physical property together with the accumulated depreciation may be used in lieu of such an appraisal providing that the books of the seller have been kept in accordance with the rules of this Commission and the amount is fairly representative of the purchase price of such property.

(3) The aggregate amount recorded in the accounts for the intangible property and the other assets acquired, pursuant to subparagraphs (1) and (2) of this paragraph shall in no case exceed the total purchase price thereof. Carriers shall maintain records and be prepared to support with evidence suitable to the Commission the apportionment of the total purchase price so recorded in the accounts for the intangible property and other assets purchased.

(b) *Merger or consolidation in a pooling of equity interests of stockholders.*—(1) When a distinct operating unit is acquired by merger or consolidation in a pooling of equity interests of stockholders, in which all or substantially all of such equity interests in the predecessor company continue, as such, in a surviving company (which may be the transferee or a new company, created for the purpose), the assets, liabilities, and the retained earnings, or deficit, if any, of the predecessor company shall be recorded in the accounts of the transferee at amounts carried on the books of the predecessor company at date of consummation of the transactions. Such amounts shall be adjusted, if necessary, to conform with the rules in this system of accounts. Where one of the constituent corporations is clearly dominant and its stockholders obtain 90 percent or more of the voting interests in the combined enterprise, there is a presumption that the transaction is a purchase rather than a pooling of interests and the transaction shall be so accounted for unless otherwise directed or authorized by the Commission.

(2) When the total par value or stated value of no-par capital stock of the surviving company is more than the aggregate total of the capital stock of the separate companies before merger or consolidation, the excess shall be charged to account 2641—Other Capital in Excess of Par or Stated Value (classes I and II). If unrestricted capital in excess of par or stated value is not available for such purpose, the excess shall be debited to Account 2652—Retained Earnings—unappropriated (classes I and II). If unappropriated retained earnings are not available, the excess shall be debited to Account 2632—Discount on Capital Stock (classes I and II). When the total par value or stated value of no-par capital stock of the surviving company is less than the aggregate total of the capital stock of the separate companies before merger or consolidation, the difference shall be credited to Account 2641—Other Capital in Excess of Par or Stated Value (classes I and II).

(c) *Records.*—Detailed records, including copy of appraisal reports, shall be maintained showing the basis used for computing amounts included in accounts 1210 through 1341, 2532, 2641, and 2652 (class II), and accounts 1211 through 1341, 2632, 2641, and 2652 (class I), as well as other equity accounts. Full supporting details showing the purchase price, the principals from whom the property was acquired, and agents who represented such principals shall be stated in the journal entries recording the acquisition of the property.

21. Retirement of property.

(a) *Carrier operating property.*—When carrier operating property ceases to be used in motor carrier operations, it shall be retired and accounted for as follows:

(1) *Property (other than land and structures) depreciated under "Unit Plan."*—(i) When a unit of property (see definition 37) on which depreciation charges have been accrued under the unit plan (see instruction 23), is retired from service, the book cost of the property shall be credited to the appropriate property account and concurrently charged to a clearing account classified under Account 1551—Clearing Accounts (classes I and II). Any retirement costs, such as repairs and other expenses incurred in preparing a unit of property for sale, shall also be included in account 1551.

(ii) The clearing account shall be credited with the value of salvage recovered in case the property is dismantled; the amount received from the sale or trade-in of the retired property; or with the amount of insurance recovered, including amounts provided for by any self-insurance with respect to the retired property when such self-insurance covers the cause of the retirement; and with the amount of depreciation accumulated to date of retirement with a concurrent charge to the appropriate accumulated depreciation and amortization account.

(iii) The retirement of property may be recorded by a compound journal entry instead of through the clearing account, provided it includes the required information in the same detail.

(*a*) If the retired property is to be rebuilt in conformity with the provisions of instruction 19, the accounting shall be performed as outlined above, except that the appraised value of the parts to be utilized in the rebuilt unit shall be charged to Account 1230—Other Carrier Property (class II), and Account 1245—Unfinished Construction (class I) with contra credit to the clearing account.

Any balance remaining in the clearing account after the foregoing entries have been made, except as set out in paragraph (b) of this section, shall be transferred to Account 5710—Gains on Disposition of Operating Assets, or Account 5720—Losses on Disposition of Operating Assets. When property is traded in, the carrier shall recognize gain or loss on the trade-in.

(*b*) If property included in Account 1241—Improvements to Leasehold Property, reverts to the lessor prior to the expiration of its service life, the balance in the clearing account upon retirement shall be transferred to Account 8500—Gain and Loss on Disposition of Other Assets (net) (class II), and Account 8520—Nonoperating Losses on Disposition of Assets (class I).

(c) If the retired property is sold on an installment payment basis, the accounting shall be performed as outlined above, except that the selling price shall be debited to Account 1430—Other Investments and Advances (class II), and Account 1430—Other Investments; Other (class I), and concurrently credited to the clearing account. Any balance in the clearing account after the foregoing entries have been made shall be retained in the deferred debits accounts (1510 (class II and 1512 (class I)) or transferred to the deferred credits account (2410 (class II) and 2412 (class I)), as appropriate. When payments on the installment contract have been completed and title is passed to the buyer, the amount carried in the deferred debit or credit accounts shall be transferred to the appropriate account of Series 5700—Gain or Loss on Disposition of Operating Assets. (See, however, note A.) In the event the buyer fails to complete payments and the property is repossessed and used in carrier operations, the property shall be carried in the appropriate carrier operating property account, at the amount of the unpaid balance in accounts 1430 (class II) and 1439 (class I), plus any amount in accounts 1510 (class II) and 1512 (class I) (or less the amount in accounts 2410 (class II) and 2412 (class I)). If the property is held for resale, the net balance shall be transferred to Accounts 1160—Other Current Assets (class II) and 1163—Other Current Assets; Other (class I).

NOTE A.—If the amount received for the unit of property exceeds its book cost (see definition 8), an amount equal to the depreciation accrued during the service life of the unit shall be credited to Account 5710—Gains on Disposition of Operating Assets, and the remainder of the balance in the clearing account shall be transferred to Accounts 8400—Other Nonoperating Income (net) (class II) and 8410—Other Nonoperating Income (class I).

(2) *Property (other than land and structures) depreciated under "Group Plan."*—When a unit of property (see definition 37) on which depreciation charges were recorded under the group plan (see instruction 23), is retired from service, the book cost thereof shall be credited to the appropriate property account and concurrently charged, together with the cost of removal, to the accumulated depreciation account. Any salvage or insurance recovered, including amounts provided for by any self-insurance with respect to the retired property, when such self-insurance covers the cause of retirement, or the proceeds, if the property is traded in or sold, shall be credited to the accumulated depreciation account. No further entries are required, as under this plan over or under accruals of depreciation are not cleared from the accumulated depreciation account.

(3) *Minor items.*—When the property retired constitutes a minor item (see definition 27), the book cost of which has been or will be accounted for by its

inclusion in the unit of property of which it is a part when such unit of property is retired, no adjustment of the operating property account or accumulated depreciation account is required therefor. When a minor item is retired and replaced, with property of like purpose, the entire cost of replacement shall be charged to the account appropriate for the cost of repairs of the property retired, except when the replacement effects a betterment (see instruction 19-b), the excess cost of the replacement over the estimated cost at current prices of new property similar to the items retired shall be charged to the property account. The cost of labor used in effecting the replacement shall be included in operating expenses.

(4) *Land and structures.*—When land is sold or traded in, the book cost shall be credited to the land account and any difference between the book cost and the sales price, less commissions and expenses on the sale, shall be adjusted through Account 8500—Gain or Loss on Disposition of Other Assets (net) (class II), and Account 8530—Gains on Disposition of Land and Structures (class I) or Account 8540—Losses on Disposition of Land and Structures (class I), as appropriate. When qualifying as extraordinary pursuant to instruction 8, the difference shall be adjusted through account 8300—Extraordinary items (class II), and account 8810—Extraordinary Items (net) (class I). (See instruction 19(e).)

When structures are sold, retired, or traded-in, retirement accounting shall be performed as set out in item (1) of paragraph (a), except that any balance remaining in the clearing account shall be transferred to Account 8500—Gain or Loss on Disposition of Other Assets (net) (class II), and Account 8530—Gains on Disposition of Land and Structures (class I) or Account 8540—Losses on Disposition of Land and Structures (class I), as appropriate.

(5) *Distinct operating unit.*—When carrier operating property used in transportation operations and the operating rights associated therewith are sold as a distinct operating unit (see definition 23), the book cost of the property shall be credited to the appropriate operating property and intangible property accounts and the amounts carried with respect thereto in the accumulated depreciation and amortization accounts, estimated if necessary, shall be charged to these accounts (see, however, account 1243). The difference, if any, between (i) the net amount of such debit and credit items, and (ii) the consideration received for the distinct operating unit, shall be included in Account 8500—Gain or Loss on Disposition of Other Assets (class I), or Account 8520—Nonoperating Losses on Disposition of Assets (class I), as appropriate. (See Instruction 8.)

(6) *Determination of book cost.*—The book cost of operating property retired shall be the amount at which such property is included in the operating property accounts including all items set forth in instruction 19. Such costs shall be determined from the carrier's records when this can be done, as in the case of land, structures, revenue automotive equipment, service equipment, furniture, and other items of operating property for which individual cost records are available. When the actual book cost cannot be determined from the records, it shall be estimated. When it is impracticable to determine the book cost of each item due to the relatively large number and/or small cost of such items, the average book costs of all the items, with due allowance for differences in size or character, shall be used as the book cost of the items retired. The latter method may be applied in retirement of such items as tools, furniture, etc.

(b) *"Intangible property."* (1) When any long-term leasehold of land or easement, franchise, permit, consent, privilege, or patent having a fixed term expires, it shall be retired. The intangible property or other property account shall be credited with the amount charged thereto, and the respective accumulated amortization account shall be debited with the amount of amortization accruals previously credited thereto. Any difference between the book cost of the item and the amortization accruals shall be charged to Account 5710—Gains on Disposition of Operating Assets or Account 5720—Losses on Disposition of Operating Assets, as appropriate.

(2) When any perpetual leasehold of land or easement, or item of tangible property that is not restricted to a fixed term is relinquished or sold, it shall be retired. Any difference between its book cost and the amortization charges accrued, if relinquished, or between its book cost (see definition 28) and the proceeds realized, if sold, shall be included in Account 8500—Gain or Loss on Disposition of Other Assets (net) (class II), and Account 8510—Nonoperating Gains on Disposition of Assets (class I), or Account 8520—Nonoperating Losses on Disposition of Assets (class I).

22. Insurance.

(a) The following accounts shall include premiums payable by class I and class II carriers to commercial insurance companies for risks covering claims against them by others:

4440—Workmen's Compensation (classes I and II).
4810—Public Liability and Property Damage Insurance (classes I and II).
4820—Cargo Loss and Damage Insurance (classes I and II).
4890—Other Insurance (classes I and II).

These accounts shall also include any related estimated liabilities for self-insurance. Amounts payable or paid by the carrier in settlement of claims for risks set out in the above accounts, not recoverable from insurance companies or others, shall be charged to the appropriate estimated liability account.

(b) The following accounts shall include premiums payable by class I and class II carriers to commercial insurance companies for risks covering losses of owned property:

4830—Fire, Theft, and Collision Insurance (classes I and II).
4840—Insurance on Buildings and Structures (classes I and II).
4890—Other Insurance (classes I and II).

These accounts shall also include any related estimated liabilities for self-insurance.

Inasmuch as such risks represent losses that may be sustained by the carrier rather than claims against it by others, coverage by commercial insurance or self-insurance estimates is not a mandatory requirement, and if no provision is made for such coverage, losses from fire or collision shall be charged to the appropriate expense accounts if the property is repaired (see paragraph (f) of this section). If the property is removed from service, retirement accounting shall be performed as provided in instruction 21.

(c) Estimated liabilities created for self-insurance of collision, accident, fire, theft, flood, or other hazards shall be credited to Account 2171—Self-Insurance (estimated liabilities; accrued) (class I). Estimates for self-insurance of injuries and damages, and workmen's compensation shall be credited to Account 2172—Personal Injuries, Property Damage Claims, and Workmen's Compensation Claims (estimated liabilities; accrued) (class I). Estimates for self-insurance of cargo loss and damage shall be credited to Account 2173—Cargo Loss and Damage Claims (estimated liabilities; accrued) (class I). All other estimated liabilities for self-insurance of risks, not included in any of the preceding accounts, shall be recorded in Account 2175—Other Estimated Liabilities (estimated liabilities; accrued) (class I), with concurrent charges to the appropriate expense account. Class II carriers shall credit Account 2130—Other Current and Accrued Liabilities, for any liability created for self-insurance of risks and claims. Periodic charges to expense accounts for the purpose of estimating liability for self-insurance shall be determined currently by the carrier from its best source of information, and the rates used may be based on percentage of revenue, mileage of vehicles, amounts of payrolls, or other equitable bases. A schedule of the risks covered by each estimated liability shall be maintained, giving a description of the property involved, the character of the risks covered, and the rates used.

(d) Amounts payable or paid by the carrier in settlement of cargo loss and damage claims and other claims, including those paid by the carrier for which it will be reimbursed wholly or in part by insurance companies, connecting carriers, or others, shall, as provided in paragraph (a) of this section, be debited to Account 2130—Other Current and Accrued Liabilities (class II), and Account 2173—Cargo Loss and Damage Claims (estimated liabilities; accrued) (class I) or Account 2175—Other Estimated Liabilities (estimated liabilities; accrued) (class I). Parts of such claims that are payable by insurance companies or others, less any adjustment for salvage recovered, shall be debited to Account

1135—Accounts Receivable; Other, when the other parties' liability is determined.

(e) Freight claim records shall be so maintained as to show for each cargo loss and damage claim received, the claim number, date and amount; the waybill or expense bill number and date; name of claimant; kind of commodity; weight designation (i.e. designate whether the shipment weight was up to 10,000 pounds or over 10,000 pounds); date claim was paid; total amount paid or date claim was disallowed and reasons; amount of salvage recovered, if any; amounts reimbursed by insurance companies, connecting carriers or others, and the amount absorbed by the carrier. Each claim received shall be entered in the records and should be supported by the complete file of claim papers. However, if the claims papers are retained by insurance companies, connecting carriers, or others, the carrier's records should contain an acknowledgment from the party retaining the claim file that the papers are in its possession. Overcharge claims and cargo loss and damage claims shall not be intermingled in the carrier's freight claim records.

(f) The cost of repairs to owned or leased carrier operating property involved in accidents or damaged by fire or other causes, and of replacing damaged or destroyed property leased from others, shall be charged to the appropriate expense accounts provided for repairs of such property. When the amounts receivable from insurance companies or others in full or partial reimbursement of such costs, if any, are determined, they shall be credited to the account precharged, together with the value of salvaged materials recovered.

(g) Insurance premiums incurred or paid in advance to commercial insurance companies shall be charged to Account 1140—Prepayments (class II), and Account 1142—Prepaid Insurance (class I), and distributed to the appropriate insurance expense accounts in periodic installments over the period for which the premiums have been paid, except that minor premiums may be charged directly to the insurance expense accounts. If it is anticipated that a dividend or refund will be received on prepaid premiums at the end of the year or other period covered by the insurance, an amount equal to the estimated dividend or refund shall be retained in Accounts 1140 (class II), and 1142 (class I), and the balance of the premium shall be charged to expense in periodic installments as setout above. Any discrepancy between the estimated dividend or refund and the amount actually received shall be adjusted to the appropriate insurance expense accounts. If insurance premiums are paid on a monthly basis and it is anticipated that a dividend or refund will be received at the end of the year, a part of each monthly payment equal to the appropriate portion of the estimated dividend shall be charged to Accounts 1140 (class II), and 1142 (class I), and the balance of the payment shall be charged to the insurance expense accounts. When the actual dividend is received, accounting shall be performed as set out above.

When refunds or dividends which were not anticipated are received on prepaid premiums, such amounts shall be credited to the appropriate insurance expense account.

NOTE A.—The amount of premiums for life insurance on the lives of officers and other employees under which the carrier is the named beneficiary are chargeable to Account 1430—Other Investments and Advances (class II) and Account 1439—Other Investments; Other (class I) to the extent that the cash surrender value of the policy increases with each payment, and the remainder of the premium shall be charged to Account 1140—Prepayments (class II) and Account 1142—Prepaid Insurance (class I) and prorated monthly to Account 8400—Other Nonoperating Income (net) (class II), and Account 8423—Life Insurance Premiums (class I). Premium expense and cash surrender value of insurance on the life of a sole proprietor shall not be included in these accounts.

23. Depreciation and amortization.

(a) The carrier shall establish and maintain adequate provision for accruals of depreciation (see definition 21) on carrier operating property. Depreciation under the unit plan or group plan, as set out below, may be accounted for by use of the straight line method or by the mileage method which may be used for automotive equipment, in which event the rate per mile shall be applied to the number of miles traveled each month.

(1) "Unit Plan" means the plan under which depreciation charges are computed and the records maintained so that the total amount of depreciation accrued applicable to each unit of property can be determined. (See instruction 21(a)(1).)

(2) "Group Plan" means the plan under which depreciation charges are accrued upon the basis of the sum total of the book cost balances at the close of each month of all property included therein; and upon the retirement of any such property its full book cost is charged to the accumulated depreciation account regardless of whether or not the particular item has attained the average service life. (See instruction 21(a)(2).)

(b) There shall be debited each month to the subdivisions of Account Series 5300—Depreciation and Amortization (classes I and II), during the service life of depreciable property included in accounts 1210 through 1230 (class II), and 1211 through 1251 (class I), amounts that will approximate the loss in service value (see definition 36) not restored by current maintenance, except that carriers engaged in seasonal operations may apportion the estimated annual depreciation charge over the months in which operations are actually conducted. Concurrent credits shall be applied to the appropriate accumulated depreciation and amortization Accounts 1214 through 1232 (class II), and Accounts 1214 through 1252 (class I).

(1) Depreciation charges on property included in accounts:

1210—Land and Structure (class II).
1213—Structures (class I).
1221—Revenue Equipment (classes I and II).
1223—Service Cars and Equipment (classes I and II).

shall be computed on the unit plan, and depreciation shall cease when amounts equal to the estimated service value have been credited to the accumulated depreciation account.

(2) Depreciation charges on property included in accounts:

1230—Other Carrier Property (class II).
1233—Shop and Garage Equipment (class I).
1235—Furniture and Office Equipment (class I).
1237—Miscellaneous Equipment (class I).

shall be computed under either the unit plan or the group plan. If the group plan is used, composite annual percentage rates shall be determined applicable to the book cost of each class of operating property to be depreciated. These percentage rates shall be based on the estimated service values and service lives of the property, developed by a study of the carrier's experience and other available information. Such percentage rates shall, for each primary account comprised of more than one class of property, produce a charge to depreciation expense for that account equal to the sum of the amounts that would otherwise be chargeable for each of the various classes of property included in the account. In computing monthly charges for depreciation, the appropriate portion of the composite annual percentage rate applicable to each primary account shall be applied to the account balances as of the first of the current month.

(c) Amortization and depreciation charges on property included in Account 1241—Improvements to Leasehold Property (class I), or Account 1230—Other Carrier Property (class II) (see instruction 21), shall be made upon the same basis as for depreciable property, includible in other property accounts.

(d)(1) Intangible items with fixed terms included in Account 1310—Organization, Franchises and Permits (class II), and Accounts 1321—Franchises (class I), and 1331—Permits and Patents (class I), may be amortized by means of charges to Account 5390—Amortization. The cost of acquiring long-term leaseholds and easements for use in motor carrier operations, included in Account 1341—Other Intangible Property (classes I and II), may be amortized in the same manner as above. Concurrent credits shall be made to Account 1312—Accumulated Amortization—Organization, Franchises, Permits (class II), and Account 1322 — Accumulated Amortization — Franchises (class I), or 1332—Accumulated Amortization—Permits and Patents (class I), or Account 1342—Accumulated Amortization—Other Intangible Property (classes I and II).

(2) Amortization or entire writeoff for costs of acquiring perpetual leaseholds and for intangible items carried in Accounts 1310 and 1341 (class II), and Accounts 1313, 1321, 1331, and 1341 (class I), that are not restricted to fixed terms

(except those items relating to the acquisition of the distinct operating unit for which specific provision is made in instruction 29), may be debited to Account 8400—Other Nonoperating Income (net) (class II), and Account 8422—Amortization (franchises, permits, and other) (class I), with concurrent credits made to the appropriate accumulated depreciation and amortization Accounts 1312 or 1342 (class II), and Accounts 1314, 1322, 1332, or 1342 (class I). When qualifying as extraordinary pursuant to instruction 8, the entire amount of such items may be written off by debiting Account 8800—Extraordinary Items (class II), and Account 8810—Extraordinary Items (net) (class I), with a concurrent credit to the appropriate accumulated amortization account. The book cost of intangible property described in paragraphs (d) (1) and (2) of this section shall be carried in the property account until the property is sold or otherwise disposed of.

(e) Depreciation and amortization charges on nonoperating property shall be charged to Accounts 8100—Income From Noncarrier Operations (net) (class II) and 8120—Expenses of Noncarrier Operations (class I), with concurrent credits to Account 1262—Accumulated Depreciation and Amortization—Property Used in Other Than Carrier Operations (classes I and II).

NOTE A.—For instructions with regard to adjustment of depreciation upon retirement or trade-in of carrier operating property, see instruction 21.

NOTE B.—If it appears that an error was made in estimating the service life or salvage value of property, depreciation accruals shall be recomputed on the correct basis from date of acquisition to current date and any difference between the accrued amounts on the old and the corrected basis shall be debited or credited to the appropriate accumulated depreciation and amortization account, with the contra entry in Account Series 5300—Depreciation and Amortization.

24. Taxes and licenses.

Taxes and licenses relating to motor carrier operations and property, payable to Federal, State, county, municipal, and other taxing authorities, with the exception of certain taxes specifically referred to in the texts of the accounts shall be included as appropriate in the subdivisions provided under Account 4700—Operating Taxes and Licenses (classes I and II). These accounts shall be charged each month with the amount of taxes applicable thereto, with concurrent credits to accrued operating taxes and licenses Accounts 2111 through 2115 (classes I and II), or Account 1140—Prepayments (class II), and Account 1141 (class I), as appropriate. When it is not possible to determine the actual amount of taxes, they shall be estimated and adjusted when the actual taxes become known.

25. Joint facilities.

(a) Where a joint facility (see definition 24), operated by others, is used by the reporting carrier under a joint-facility arrangement, any amounts paid by the carrier as its share of operation and maintenance costs including rent if the property is leased, or including depreciation, taxes, and a return on the investment in the joint facility if the property is owned by the operating carrier, shall be charged to Account 5910—Joint-Facility Expense—Debit (classes I and II).

(b) Where the reporting carrier operates a joint facility, any amounts received from other carriers using the facility, as reimbursement of operation and maintenance costs, including rent if the property is leased, or including depreciation, taxes, and a return on the investment in the joint facility if the property is owned by the reporting carrier, shall be credited to Account 5920—Joint-Facility Expense—Credit (classes I and II).

(c) The governing factor for joint-facility accounting is the common use of the facility rather than the methods of determining amounts contributing to the operating and maintenance expenses of the facility.

(d) The carrier operating the joint facility shall include a statement of the distribution of the income and expenses of the facility on bills rendered joint users.

26. Valuation accounts and accumulated depreciation and amortization.

In stating the balance sheet, valuation accounts and accumulated depreciation and amortization shall be shown separately and shall be deducted from the specific assets to which they apply.

27. Distribution of expenses to activities: general-commodity carriers.

(a) All class I and class II common carriers which derive an average of 75 percent or more of their revenues (based on the latest 3 calendar years) from the intercity transportation of general commodities are hereinafter referred to as instruction 27 carriers: They shall distribute expenses to the following activities (see definition 2):

(1) Line-haul.
(2) Pickup and delivery.
(3) Billing and collecting.
(4) Platform.
(5) Terminal.
(6) Maintenance.
(7) Traffic and sales.
(8) Insurance and safety.
(9) General and administrative.

Classes I and II common carriers, other than those specified in paragraph (a) of this section, shall be designated as instruction 28 carriers. They shall distribute expenses as described in Instruction 28.

(b) Assignment of vehicles for the purpose of classifying expenses:

(1) All vehicles owned or used by the carrier shall be classified as revenue or service vehicles.

(2) Revenue vehicles (truck, tractor, trailer, container) are those vehicles which are used to pick up and deliver freight, or transport freight from terminal to terminal, for the purpose of generating revenue. Service vehicles (car, wrecker, etc.) are those vehicles used to support carrier operations, where little or no revenue is realized.

(3) Revenue vehicles shall be further classified into the line-haul or pickup and delivery activity according to the service in which they are predominately employed.

(i) Include in the "line-haul" classification all vehicles predominately engaged in the transportation of property in terminal-to-terminal and other intercity service, excluding peddle operations. The occasional use in pickup and delivery, local cartage, or peddle service of vehicles regularly employed in line-haul service would not affect their classification as "line-haul."

(ii) Include in the "pickup and delivery" classification all revenue vehicles predominately employed in pickup and delivery service, local cartage service, or peddle service. Peddle trips are trips operated out of a local area, consisting of a city or town and contiguous suburban districts, for the purpose of delivering freight to consignees and gathering freight from consignors at points outside such area. The incidental or occasional use in line-haul service of vehicles regularly employed in pickup and delivery, local cartage, or peddle service would not affect their classification as "pickup and delivery."

(4) Service vehicles shall be assigned to the activity according to the service in which they are predominately employed. For example, automobiles used by safety department employees making inspection trips to terminals shall be assigned to the insurance and safety activity, whereas tow trucks used to move other vehicles between terminals and garages shall be assigned to the maintenance activity. Automobiles used by officers shall be assigned to the activity where the greatest proportion of time and salary of the officer is assigned. (See instruction 11.)

(c) Allocation of vehicle-related expenses according to the assignment of vehicles to the appropriate activity:

(1) All instruction 27 carriers shall allocate vehicle expenses to the activity where the vehicle has been assigned.

(2) The vehicle-related expense control accounts are as follows:

4510—Fuel for Motor Vehicles.
4520—Oil and Lubricants for Motor Vehicles.
4530—Vehicle Parts.
4540—Vehicle Maintenance by Outside Vendors.
4550—Tires and Tubes.
4590—Other Operating Supplies and Expenses.
4720—Vehicle License and Registration Fees, Ownership (Federal).
4770—Vehicle License and Registration Fees, Ownership (State and Other).
4810—Public Liability and Property Damage Insurance.
4830—Fire, Theft, and Collision Insurance.
5320—Depreciation of Revenue Equipment.
5410—Vehicle Rents With Driver.
5420—Vehicle Rents With Driver—Vehicle Portion Only.
5430—Vehicle Rents Without Driver.
5490—Equipment Rents—Credit.

The detail accounts to which the expenses shall be distributed are defined in the account explanation of each of the control accounts listed above.

(d) Distribution of building- and structure-related expenses to activities.

(1) Carriers shall assign each building or structure to one of the following activities, depending upon the primary purpose of that building or structure and the activity for which it is used.

(5) Terminal.
(6) Maintenance.
(9) General and administrative.

(i) The terminal activity shall include all buildings and structures owned, leased, or rented by the carrier which are used in conjunction with the receiving and shipping of freight. Include also buildings attached to the terminal buildings which act as storage areas for tools and equipment used at the terminal building.

(ii) The maintenance activity shall include all buildings and structures owned, leased, or rented by the carrier which are used to service and repair the carrier's vehicles. If the maintenance activity at a terminal utilizes only an incidental portion of the building, the proportion chargeable to the maintenance activity shall be determined by using one of the methods discussed in paragraph (d) (2) of this section.

(iii) The general and administrative activity shall include all buildings and structures not included elsewhere.

(2) Instruction 27 carriers shall distribute building- and structure-related expenses to the appropriate activity using one of the following methods (in order of preference):

(i) Carriers may assign the full expense of a particular building or structure to a particular activity based upon the primary purpose of the building or structure, and the activity for which it is used.

(ii) Carriers may assign a proportion of the expense of a building or structure to an activity based upon the square footage used by that particular activity.

(iii) Carriers may use any other reasonable and equitable method they can substantiate.

(iv) Furniture and fixture expenses shall be assigned to the building or structure in which it is located.

(3) The building- and structure-related expense accounts referred to above are as follows:

4750—Real Estate and Property Taxes.
4840—Insurance on Buildings and Structures.
5310—Depreciation of Buildings and Structures.
5350—Depreciation of Furniture and Office Equipment.
5370—Amortization of Improvements to Leasehold Property.
5510—Building Operating Rents.
5910—Joint-Facility Expense—Debit.
5920—Joint-Facility Expense—Credit.

(e) Distribution of wages of drivers and helpers. Instruction 27 carriers shall distribute the wages of drivers and helpers to the line-haul and pickup and delivery activities according to the type of service performed by the employee.

(1) The wages of a driver making a line-haul trip from terminal to terminal shall be charged to the line-haul activity, irrespective of whether the vehicle used for the trip has been classified as line-haul or pickup and delivery. Similarly, if a driver is engaged in the carrier's general pickup and delivery or peddle service, his wages while so employed shall be charged to the pickup and delivery activity, irrespective of whether the vehicle used in making the pickups and deliveries has been classified as pickup and delivery or line-haul.

(2) Where a driver making a line-haul trip picks up or delivers all or part of his load at point of origin or destination or points en route, the entire wages of the driver shall be charged to the line-haul activity, except that where the driver's compensation for the pickup and delivery work performed is computed separately for payroll purposes, it shall be charged to the pickup and delivery activity.

(3) Where a driver spends part of the day in making a line-haul trip after which he is assigned to the carrier's general pickup and delivery or peddle service, his wages for the line-haul trip shall be charged to the line-haul activity, and his wages for the pickup and delivery work performed shall be charged to the pickup and delivery activity.

(4) Where a driver is assigned for a part of his time to platform work at the carrier's terminal, including loading and unloading of his own or other vehicles, his wages for the time so employed shall be charged to Account 4230—Salaries and Wages, Cargo Handlers.

(5) The distribution of wages of drivers and helpers as described above shall be subject to the provisions of instruction 11(b) regarding incidental services.

(f) Distribution of wages of vehicle repair and service labor. All instruction 27 carriers shall distribute the wages of vehicle repair and service labor to appropriate activities based on the activity to which the vehicle worked on is assigned as specified in paragraph (b) of this section. Vehicle repair and service labor which cannot be identified as to class of vehicle worked on shall be charged to the maintenance activity.

(g) All instruction 27 carriers shall be prepared to describe the basis of apportionment used to distribute expenses included in this instruction.

(h) Any carrier which finds it impracticable to distribute expenses as required by this instruction shall furnish the Commission with full particulars of the conditions which prevent the proper distribution. Upon receipt of such information carriers will be advised of the procedure to be followed.

28 Distribution of expenses to activities: other than general commodity carriers.

SECTION A—*Carriers other than household goods carriers*—(a) All instruction 28 carriers, other than carriers of household goods, shall distribute expenses to the following activities:

(1) Line-haul and pickup and delivery.
(5) Billing and collecting, platform and terminal.
(6) Maintenance.
(7) Traffic and sales.
(8) Insurance and safety.
(9) General and administrative.

(b) Assignment of vehicles for the purpose of classifying expenses:

(1) All vehicles owned or used by the carrier shall be classified as revenue or service vehicles.

(2) Revenue vehicles (truck, tractor, trailer, container) are those vehicles which are used to pick up and deliver freight, or transport freight from terminal to terminal, for the purpose of generating revenue. Service vehicles (car, wrecker, etc.) are those vehicles used to support carrier operations, where little or no revenue is realized.

(3) Service vehicles shall be assigned to the activity according to the service in which it is predominantly employed. For example, automobiles used by safety department employees making inspection trips to terminals shall be assigned to the insurance and safety activity, whereas tow trucks used to move other vehicles between terminals and garages shall be assigned to the maintenance activity. Automobiles used by officers shall be assigned to the activity where the greatest proportion of time and salary of the officer is assigned. (See instruction 11.)

(c) Allocation of vehicle-related expenses according to the assignment of vehicles to the appropriate activity:

(1) All instruction 28 carriers shall allocate vehicle expenses to the appropriate activity where the vehicle has been assigned (as specified in paragraph (a) of this section).

(2) The vehicle-related expense control accounts are as follows:

4510—Fuel for Motor Vehicles.
4520—Oil and Lubricants for Motor Vehicles.
4530—Vehicle Parts.
4540—Vehicle Maintenance by Outside Vendors.
4550—Tires and Tubes.
4590—Other Operating Supplies and Expenses.
4720—Vehicle License and Registration Fees, Ownership (Federal).
4770—Vehicle License and Registration Fees, Ownership (State and Other).
4810—Public Liability and Property Damage Insurance.
4830—Fire, Theft, and Collision Insurance.
5320—Depreciation of Revenue Equipment.
5330—Depreciation of Service Cars and Equipment.
5410—Vehicle Rents with Driver.
5420—Vehicle Rents with Driver—Vehicle Portion Only.
5430—Vehicle Rents Without Driver.
5490—Equipment Rents—Credit.

The detail accounts to which the expenses shall be distributed are defined in the account explanation of each of these control accounts, subject to the modification contained in paragraph (a) of this section.

(d) Distribution of building- and structure-related expenses to activities:

(1) Carriers shall assign each building or structure to one of the following activities, depending upon the primary purpose of that building or structure and the activity for which it is used.

(5) Terminal.
(6) Maintenance.
(9) General and administrative.

(i) The terminal activity shall include all buildings and structures owned, leased, or rented by the carrier which are used in conjunction with receiving and shipping of freight. Include also buildings attached to the terminal buildings which act as storage areas for tools and equipment used at the terminal building.

(ii) The maintenance activity shall include all buildings and structures owned, leased, or rented by the carrier which are used to service and repair the carrier's vehicles. If the maintenance activity at a terminal utilizes only an incidental portion of the building, the proportion chargeable to the maintenance activity shall be determined by using one of the methods discussed in paragraph (d) (2) of this section.

(iii) The general and administrative activity shall include all buildings and structures not included elsewhere.

(2) Instruction 28 carriers shall distribute building- and structure-related expenses to the appropriate activity using one of the following methods (in order of preference):

(i) Carriers may assign the full expense of a particular building or structure to a particular activity based upon the primary purpose of the building or structure, and the activity for which it is used.

(ii) Carriers may assign a proportion of the expense of a building or structure to an activity based upon the square footage used by that particular activity.

(iii) Carriers may use any other reasonable and equitable method they can substantiate.

(iv) Furniture and fixture expenses shall be assigned to the building or structure in which it is located.

(3) The building- and structure-related expense accounts referred to above are as follows:

4750—Real Estate and Property Taxes.
4840—Insurance—Buildings.
5310—Depreciation of Buildings and Structures.
5350—Depreciation of Furniture and Office Equipment.
5370—Amortization of Improvements to Leasehold Property.
5510—Building Operating Rents.
5910—Joint-Facility Expenses—Debit.
5920—Joint-Facility Expense—Credit.

(e) Distribution of wages of drivers and helpers:

(1) Instruction 28 carriers shall charge the wages of drivers and helpers performing either line-haul or pickup and delivery services to the line-haul and pickup and delivery activities.

(2) Where a driver is assigned for a part of his time to platform work at the carrier's terminal, including loading and unloading of his own or other vehicles, his wages for the time so employed shall be charged to Account 4230—Salaries and Wages, Cargo Handlers.

(3) The distribution of wages of drivers and helpers as described above shall be subject to the provisions of instruction 11(b) regarding incidental services.

(f) Distribution of wages of vehicle repair and service labor. All instruction 28 carriers shall distribute the wages of vehicle repair and service labor to appropriate activities based on the activity to which the vehicle worked on is assigned as specified in paragraph (b) of this section. Vehicle repair and service labor which cannot be identified as to class of vehicle worked on shall be charged to the maintenance activity.

(g) All instruction 28 carriers shall be prepared to describe the basis of apportionment used to distribute expenses included in this instruction.

(h) Any carrier which finds it impracticable to distribute expenses as required by this instruction should furnish the Commission with full particulars of the conditions which prevent the proper distribution. Upon receipt of such information carriers will be advised of the procedure to be followed.

NOTE A.—The cost of repairs, tires and tubes, fuel and oil, drivers' wages, operating taxes, and other expenses of revenue equipment being transported by a carrier in intercity "drive-away" service shall be charged to the accounts which are used to record such expenses of the carrier's own revenue vehicles.

SEC. B—*Carriers of household goods*—(a) Class I and class II carriers of household goods shall distribute expenses to the following activities (see definition 2):

(1) Interstate moving.
(2) Intrastate moving.
(3) Local moving.
(4) Indirect operating—carrier only.
(5) General and administrative—carrier only.
(6) Packing and crating.
(7) Warehousing.
(8) Overseas import and export.
(9) Indirect operating—noncarrier.

(b) Assignment of vehicles for the purpose of classifying expenses.

(1) All 28B carriers shall classify vehicles owned or used by the carrier as either revenue or service vehicles.

(2) Revenue vehicles (truck, tractor, trailer, container) are those vehicles which are used to transport household goods from one location or residence to another, for the purpose of generating revenue. Service vehicles (car, packing truck, wrecker, forklift) are those vehicles used to support carrier operations, or are necessary to provide packing services.

(3) Revenue vehicles shall be further classified into the interstate, intrastate, or local moving activity according to the service in which they are predominantly employed.

(i) Include in the "interstate" classification all vehicles predominantly engaged in the transportation of household goods in interstate moving service. The occasional use in intrastate moving or local moving, of vehicles regularly employed in interstate service would not affect their classification as "interstate."

(ii) Include in the "intrastate" classification all vehicles predominantly engaged in the transportation of household goods in intrastate moving service. The occasional use in interstate moving or local moving of vehicles regularly employed in intrastate service would not affect their classification as "intrastate."

(iii) Include in the "local" classification all revenue vehicles predominantly employed in local transportation services. Local moves generally are performed within the city or town and contiguous suburban districts. The shipper is normally billed on an hourly rate basis. The incidental or occasional use in intercity service of vehicles regularly employed in local transportation service would not affect their classification as "local."

(4) Service vehicles shall be assigned to the activity according to the service in which it is predominantly employed. For example, automobiles used by salesmen for generating intercity traffic shall be assigned to "Indirect Operating—Carrier Only" whereas forklift trucks used to move storage containers shall be assigned to the "Warehousing" activity. Automobiles used by officers shall be assigned to the activity where the greatest proportion of time and salary of the officer is assigned. (See instruction 11.)

(c) Allocation of vehicle related expenses according to assignment of vehicles to the appropriate activity.

(1) All 28B carriers specified in paragraph (a) above shall allocate vehicle expenses to the appropriate activity where the vehicle has been assigned (as specified in paragraph (b) above).

(2) The vehicle related expense control accounts are as follows:

6110—Gasoline and Diesel Fuel.
6120—Motor Oil and Lubricants.
6200—Tires and Tubes.
6300—Other Vehicle Supplies.
6400—Vehicle Repair Parts.
7100—Outside Services—Vehicle Repairs and Maintenance.
7610—Equipment Rents Without Drivers.
7620—Tractor Rents With Driver From Agent.
7630—Tractor Rents With Driver From Owner Operators.
7640—Tractor-Trailer Rents With Driver From Agent.
7650—Tractor-Trailer Rents With Driver From Owner Operators.
7690—Equipment Rents—Credit.
8110—Depreciation—Revenue Equipment.
8420—Vehicle Licenses and Registration Fees—State and Local.
8430—Vehicle Licenses and Registration Fees—Federal.
8440—Gas, Diesel Fuel, and Oil Taxes—State and Local.
8450—Gas, Diesel Fuel, and Oil Taxes—Federal.
8620—Public Liability and Property Damage—Premiums Paid.
8630—Public Liability and Property Damage—Collections From Haulers (Credit).
8640—Fire, Theft, and Collison Insurance—Premiums Paid.
8650—Fire, Theft, and Collision—Collections From Haulers (Credit).
8720—Provision for Claims—Self-Insured Portion—Public Liability and Property Damage.
8740—Provision for Claims—Self-Insured Portion—Fire, Theft, and Collison.

The detail accounts to which the expenses shall be distributed are defined in the account explanation of each of the control accounts listed above.

(d) Distributions of vehicle expenses by 28B carriers.

(1) As stated in paragraph (b) above all vehicle equipment shall be assigned to the specific activity which they are designated to serve—either exclusively or primarily. In this manner, equipment costs are identified with a specific vehicle rather than with specific trips such a vehicle might make. On this basis, expense charges for each piece of equipment should be made to only one activity, as originally designated each year.

(2) Since it is desirable to match the cost of operating and maintaining a vehicle with the revenue generated from the use of that vehicle, it is proper to reflect the cost of any significant vehicle equipment usage variations between activities, such as between interstate moving and intrastate moving. The following types of vehicle related costs, if material, should be transferred between activities based upon miles of service in each activity:

Gasoline and diesel fuel and taxes thereon.
Motor oils and lubricants.
Other vehicle supplies.
Outside services—vehicle repairs and maintenance.
Tires and tubes.
Vehicle repair parts.

(3) The following vehicle ownership costs, if material, should be transferred between activities based upon a daily usage rate (such as costs per 8-hour day) for specific classes of equipment:

Depreciation—vehicles—revenue equipment.
Licenses and registration fees.
Insurance—fire, theft, and collision.
Vehicle insurance—public liability and property damage.

The cost per day of the above items could be obtained by dividing the annual ownership cost for each class of equipment by the number of working days (say 250 days).

(e) Distribution of building and structure related expenses to activities.

(1) Carriers shall assign each building or structure to one of the following activities, depending upon the primary purpose of that building or structure and the activity in which it is used.

(5) General and administrative—carrier only.
(7) Warehousing.
(8) Overseas import and export.
(9) Indirect operating—noncarrier.

(i) The general and administrative—carrier only activity shall include all buildings and structures owned, leased, or rented by the carrier which are used in conjunction with its line haul activities as a carrier of household goods. Include also buildings attached to the carrier operations facility which act as storage areas for tools and equipment used in carrier operations. Include in this activity all buildings and structures owned, leased, or rented by the carrier which are used to service and repair the carrier's vehicles.

(ii) The warehousing activity shall include all buildings and structures owned, leased, or rented by the carrier which are used in conjunction with its storage and warehouse handling services.

(iii) The overseas import and export activity shall include all buildings and structures necessary for the movement of household goods between points in the United States (except Alaska and Hawaii) and foreign points (except Canada and Mexico).

(iv) The indirect operating—noncarrier activity shall include all buildings and structures not included elsewhere.

(2) Class I and class II carriers shall distribute building and structure related expenses to the appropriate activity using one of the following methods (in order of preference):

(i) Carriers may assign the full expense of a particular building or structure to a particular activity based upon the primary purpose of the building or structure, and the activity in which it is used.

(ii) Carriers may assign a proportion of the expense of a building or structure to an activity based upon the square footage used by that particular activity.

(iii) Carriers may use any other reasonable and equitable method they can substantiate.

(iv) Furniture and fixture expenses shall be assigned to the building or structure in which it is located.

(3) The building and structure related expense accounts referred to above are as follows:

8140—Depreciation—Buildings and Structures.
8150—Depreciation—Furniture and Office Equipment.
8210—Amortization of Leasehold Improvements.
8310—Rent on Building Property.
8410—Real Estate and Personal Property Taxes.
8660—Insurance on Buildings and Structures.

(4) When a building or structure is used for household goods operations and other motor carrier operations (classified as Class I or Class II), the building and structure expense shall be assigned based upon the square footage used by those particular operations.

(f) Distribution of wages of drivers and helpers.

(1) Instruction 28B carriers shall separate the wages of drivers and helpers performing interstate moving, intrastate moving, or local moving services and charge the appropriate moving activity according to the type of service performed by the employee.

(2) The wages of a driver making an interstate trip shall be charged to the interstate moving activity, irrespective of whether the vehicle used for the trip has been classified as interstate or intrastate. Similarly if a driver is engaged in the carrier's local moving service, his wages while so employed shall be charged to the local moving activity, irrespective of whether the vehicle used in performing the move has been classified as local moving or interstate or intrastate moving.

(3) Where a driver spends part of the day in making a line-haul trip after which he is assigned to the carrier's storage service, his wages for the line-haul trip shall be charged to the appropriate moving activity, and his wages for the warehouse handling work performed shall be charged to the warehousing activity.

(4) The distribution of wages of drivers and helpers as described above shall be subject to the provisions of instruction 11(b) regarding incidental services.

(g) Distribution of wages of vehicle repair and service labor. All instruction 28B carriers shall distribute the wages of vehicle repair and service labor to appropriate activities based on the activity to which the vehicle worked on is assigned as specified in paragraph (b) above. Vehicle repair and service labor which cannot be identified as to class of vehicle worked on shall be charged to the indirect operating—carrier only activity.

(h) All instruction 28B carriers shall be prepared to describe the basis of apportionment used to distribute expenses included in this instruction.

(i) Any carrier which finds it impracticable to distribute expenses as required by this instruction should furnish the Commission with full particulars of the conditions which prevent the proper distribution. Upon receipt of such information carriers will be advised of the procedure to be followed.

29. Payroll related expenses.

(a) Account series numbered 4300 and 4400 contain expenditures made for the employee's benefit and welfare as follows:

(1) Miscellaneous paid time off expenses (account series 4300).

(2) Other payroll-related taxes and fringe benefits (account series 4400).

(b) Miscellaneous paid time off expenses (account series 4300) shall be charged to the appropriate activities based on one or a combination of any of the following methods:

(1) Distribute to activities based on the amount of such pay accruing to employees whose salaries and wages are charged to the respective activities.

(2) Distribute to activities based on the amount of hours or dollars charged to activities in the related salary and wage accounts (4210 to 4290, inclusive).

(3) Distribute to activities based on any other equitable basis which the carrier can substantiate.

(c) Other fringes (account series 4400) shall be accumulated in the appropriate accounts as described in the account explanations. These amounts shall be distributed to activities using one of the following techniques (in order of preference):

(1) Apply appropriate factors to the amount in each account, or to the total of the fringe expense accounts, in such a way as to distribute an equitable proportion of the cost to each activity. These factors shall be developed to take into account variables such as the following:

(i) The effect of the rate of accumulation of the expense due to total pay restrictions or other variables. For

example, social security expenses at present apply only up to certain stated dollar limits.

(ii) The effect of seniority on the expense. For example, profit sharing or pensions may be available to only certain categories of employees, which may be more predominant in one activity than another.

(iii) The effect of the type of work performed. For example, workmen's compensation expense may vary for each category of employees because of the rate charged or the claims experience of the category.

(iv) Any other variable which may have an appreciable effect on the equity of the apportionment.

(2) Distribute the amount in each account, or the total of the other fringes, in the same proportion as the pay charged to each activity in account series 4100 and 4200 (salaries and wages).

(3) Distribute the amounts in each account, or the total of the other fringes, using any other equitable basis, which the carrier can substantiate.

(d) The cost of life insurance carried on officers and employees whereunder the carrier is the beneficiary shall be charged to Account 8400—Other Nonoperating Income (net) (class II) and Account 8423—Life Insurance Premiums (class I). Cash surrender values of such policies shall be included in Account 1430—Other Investments and Advances (class II), or Account 1439—Other Investments; other (class I).

(e) All carriers shall be prepared to describe the basis of apportionment used to distribute expenses included in this instruction.

(f) Any carrier which finds it impracticable to distribute expenses as required by this instruction should furnish the Commission with full particulars of the conditions which prevent the proper distribution. Upon receipt of such information carrier will be advised of the procedure to be followed.

30. Amortization of other intangible property.

(a) When it becomes reasonably evident that the term of existence of an intangible property, the cost of which is included in Account 1341—Other Intangible Property, has become limited or its value impaired, its cost shall be amortized or entirely written off by charges to Account 8400—Other Nonoperating Income (net) (class II), and Account 8422—Amortization (other nonoperating deductions) (class I), depending on the remaining estimated period of usefulness; or the entire cost, when qualifying as extraordinary pursuant to instruction 8, may written off by debiting Account 8800—Extraordinary Items (class II) and Account 8810—Extraordinary Items (net) (class I), with concurrent credit to Account 1342—Accumulated Amortization—Other Intangible Property (classes I and II).

(b) The amount retained in Account 1341—Other Intangible Property, Less Accumulated Amortization, shall not exceed the fair value of the intangibles as of the time of acquisition. Fair value of intangibles, as herein used, acquired in purchase of a distinct operating unit means the amount by which total consideration paid exceeds fair market value of tangible property and other net assets (except intangibles), in conformity with the principles in instruction 20.

31. Income taxes.

(a) The charge to income each year for that year's Federal income taxes should be the amount produced by application of the effective tax regulations to transactions within the year.

(b) Accounting for the investment tax credit:

(1) Carriers electing, as provided in the Revenue Act of 1971, to account for the investment tax credit by the flow-through method shall charge Account 8710—Federal Income Taxes, or Account 8850—Income Taxes on Extraordinary and Prior Period Items, as applicable and shall credit Account 2121, Accrued Federal Income Taxes, with the estimated Federal income taxes payable which is net of the investment tax credit utilized as a reduction of the tax liability in the current year.

(2) Carriers electing the deferral method to account for the investment tax credit shall, concurrently with making the entries prescribed in paragraph (a) of this section, charge Account 8710—Federal Income Taxes, or Account 8850—Income Taxes on Extraordinary and Prior Period Items, as applicable, and shall credit Account 2412—Other Deferred Credits, with the investment tax credit utilized as a reduction of the current year's tax liability but deferred for accounting purposes. The investment tax credits so deferred shall be amortized by credits to Account 8710, Federal Income Taxes, over the life of the assets to which they relate.

(3) Any change in practice of accounting for the investment tax credit shall be reported promptly to the Commission. Carriers desiring to clear account 2412 of amounts representing deferred investment tax credit because of a change from the deferral method to the flow-through method shall submit the proposed journal entry to the Commission for consideration and advice.

32. Expenses by equipment type.

(a) All class I and class II instruction 27 carriers (see instruction 27), shall maintain records in such a manner so as to enable the reporting of certain expenses by equipment type.

(b) Carriers required to comply with the provisions of this instruction shall maintain such records on amounts includable in the following natural classifications when the amounts therein are distributed to either the line-haul or pickup and delivery activity:

4240—Vehicle Repair and Service Labor.
4510—Fuel for Motor Vehicles.
4520—Oil, Lubricants and Coolants for Motor Vehicles.
4530—Vehicle Parts.
4540—Vehicle Maintenance by Outside Vendors.
4550—Tires and Tubes.
5320—Depreciation Expense—Revenue Equipment.
5410—Vehicle Rents With Driver.
5420—Vehicle Rents With Driver—Vehicle Portion Only.
5430—Vehicle Rents Without Driver.
5490—Equipment Rents—Credit.

(c) The records maintained by the carrier must enable a separation of such amounts into the following subdivisions by type and ownership:

Owned truck.
Owned tractor.
Owned trailer (semi or full).
Refrigerated unit (owned or rented).
Other specialized equipment (owned or rented).
Rented truck.
Rented tractor.
Rented trailer (semi or full).
Rented tractor-trailer combination or other.

(d) Recognizing the fact that many carriers presently maintain such separations by various means of subcodes and other internal methods, no prescribed system of segregation is required. The method used, however, must result in accurate separations. For those carriers which do not have an internal system for such separations, the following subcodes are recommended for assignment to these primary accounts:

(1) Owned truck;
(2) Owned tractor;
(3) Owned trailer (semi or full);
(4) Refrigerated unit (owned or rented);
(5) Other specialized equipment (owned or rented);
(6) Rented truck;
(7) Rented tractor;
(8) Rented trailer (semi or full);
(9) Rented tractor-trailer combination or other.

33. Owner-operator expense.

All class I and class II carriers shall maintain records in such a manner as to enable the reporting of owner-operator expense. Owner-operator relates to the contract use of vehicles with drivers wherein the operation is under the purchasing carrier's control. The full amount of the agreed compensation for the services furnished shall be charged to account 5410—Vehicle rents with driver, or account 5420—Vehicle rents with driver—vehicle portion only, as appropriate. In cases where the carrier pays or furnishes certain expenses such as repairs, parts, tires and tubes, fuel and oil, vehicle licenses and fees, insurance, workman's compensation, tolls, driver's union dues, etc., incident to the operation and maintenance of the owner-operator vehicles as part of the agreed compensation, the carrier shall charge such amounts to accounts 5410 and 5420 as appropriate.

34. Transactions with affiliates.

(a) All transactions with affiliated companies (see definition 7) shall be entered in the appropriate accounts provided for transactions of the same nature.

(b) All charges made to affiliated companies for management services performed or for recoupment of operating expenses shall be credited to account 5940—Professional services—credit.

(c) Transportation-related charges from affiliated companies shall be debited to the appropriate operating expense accounts, and the component of each account shall be distributed to the appropriate activity in accordance with Instructions 11 and 27 or 28.

(d) Each bill rendered by an affiliated company shall state the specific basis for charges concerning management services or any other type of service rendered, sale or use of facilities or any other type of asset or property, with an adequate description of such basis used.

(e) The carrier shall record, as the cost of assets or services received from an affiliated supplier, their invoice price in those cases where the invoice price can be determined from a prevailing price list of the affiliated supplier available to the general public in the normal course of business. If no such price list exists, the charges shall be recorded at the lower of their cost to the originating affiliated supplier (less all applicable valuation reserves in case of asset sales), or their estimated fair market value determined on the basis of a representative study of similar competitive and arm's-length or bargained transactions. Any differences between actual transaction prices and the above, as well as charges that are not transportation related, shall be considered of a financing nature and shall be recorded, accordingly, as nonoperating charges or credits.

(f) The records supporting all transactions with affiliated companies shall be so maintained in a separate file as to show the contractual arrangement for each transaction, the amounts paid to and received from each company, and the basis of each assessment.

(g) The file maintained pursuant to this instruction shall be kept in such a manner as to enable the carrier to furnish accurately and expeditiously information and supporting documentation relating to the transactions.

(h) Punched cards, magnetic tapes, discs, or other machine-sensible device used for recording, consolidating, and summarizing accounting transactions and records with a carrier's electronic or automatic data processing system shall constitute a file within the meaning of this instruction: *Provided,* The carrier maintains the capability to produce a record of transactions with affiliates upon request of the Commission.

(i) Nothing contained herein shall be construed as restraining the carrier from subdividing accounts (see Instruction 2 (e)) for the purpose of recording separately transactions with affiliated companies.

CLASS I AND CLASS II MOTOR CARRIERS, CHART OF ACCOUNTS

BALANCE SHEET—ASSETS

Class II accounts		Class I accounts	
		Current Assets	
1010	Cash and Working Funds		Cash and Working Funds.
		1011	Cash.
		1012	Working Funds.
1020	Special Deposits		Special Deposits.
		1021	Interest Special Deposits.
		1022	Dividend Special Deposits.
		1023	Miscellaneous Special Deposits.
1030	Temporary Cash Investments		Temporary Cash Investments:
		1031	Temporary Cash Investments; Affiliated Companies.
		1032	Temporary Cash Investments; Other.
1110	Notes Receivable		Notes Receivable:
		1111	Notes Receivable; Officers, Stockholders, and Employees.
		1112	Notes Receivable; Other.
1120	Receivables from Affiliated Companies		Receivables from Affiliated Companies:
		1121	Loans and Notes Receivable from Affiliated Companies.
		1122	Interest and Dividends Receivable from Affiliated Companies.
		1123	Accounts Receivable from Affiliated Companies.
	Accounts Receivable:		Accounts Receivable:
1131	Accounts Receivable; Customers and Interline	1131	Accounts Receivable; Customers and Interline.
1133	Accounts Receivable; Officers, Stockholders, and Employees.	1133	Accounts Receivable; Officers, Stockholders, and Employees.
1135	Accounts Receivable; Other	1135	Accounts Receivable; Other.
1138	Allowance for Uncollectible Accounts	1138	Allowance for Uncollectible Accounts.
1140	Prepayments		Prepayments:
		1141	Prepaid Taxes and Licenses.
		1142	Prepaid Insurance.
		1143	Prepaid Interest.
		1144	Prepaid Rents.
		1145	Prepaid Stationery and Printed Matter.
		1146	Prepaid Tires and Tubes.
		1147	Miscellaneous Prepayments.
1151	Materials and Supplies	1151	Materials and Supplies.
1160	Other Current Assets		Other Current Assets:
		1161	Subscribers to Capital Stock.
		1162	Interest and Dividends Receivable.
		1163	Other Current Assets; Other.
		Tangible Property	
1210	Land and Structures		Land and Structures:
		1211	Land.
		1213	Structures.
1214	Accumulated Depreciation—Structures	1214	Accumulated Depreciation—Structures.
1221	Revenue Equipment	1221	Revenue Equipment.
1222	Accumulated Depreciation—Revenue Equipment.	1222	Accumulated Depreciation—Revenue Equipment.
1223	Service Cars and Equipment	1223	Service Cars and Equipment.
1224	Accumulated Depreciation—Service Cars and Equipment.	1224	Accumulated Depreciation—Service Cars and Equipment.
1230	Other Carrier Property		Other Carrier Property:
1232	Accumulated Depreciation and Amortization—Other Carrier Property.	1233	Shop and Garage Equipment.
		1234	Accumulated Depreciation—Shop and Garage Equipment.
		1235	Furniture and Office Equipment.
		1236	Accumulated Depreciation—Furniture and Office Equipment.
		1237	Miscellaneous Equipment.
		1238	Accumulated Depreciation—Miscellaneous Equipment.
		1241	Improvements to Leasehold Property.
		1242	Accumulated Amortization—Improvements to Leasehold Property.
		1243	Undistributed Property.
		1244	Accumulated Depreciation—Undistributed Property.
		1245	Unfinished Construction.
		1251	Carrier Operating Property Leased to Others.
		1252	Accumulated Depreciation—Carrier Operating Property Leased to Others.
1261	Property Used in Other Than Carrier Operation	1261	Property Used in Other Than Carrier Operations.
1262	Accumulated Depreciation and Amortization—Property Used in Other Than Carrier Operations.	1262	Accumulated Depreciation and Amortization—Property Used in Other Than Carrier Operations.
		Intangible Property	
1310	Organization, Franchises, and Permits		Organization, Franchises, and Permits:
1312	Accumulated Amortization—Organization, Franchises, Permits.	1313	Organization.
		1314	Accumulated Amortization—Organization.
		1321	Franchises.
		1322	Accumulated Amortization—Franchises.
		1331	Permits and Patents.
		1332	Accumulated Amortization—Permits and Patents.
1341	Other Intangible Property	1341	Other Intangible Property.
1342	Accumulated Amortization—Other Intangible Property	1342	Accumulated Amortization—Other Intangible Property.

CLASS I AND CLASS II MOTOR CARRIERS, CHART OF ACCOUNTS—Continued

BALANCE SHEET—ASSETS—Continued

Class II accounts		Class I accounts	
		Investment Securities and Advances	
1410	Investments and Advances—Affiliated Companies		Investments and Advances—Affiliated Companies
		1411	Common Stocks; Affiliated Companies.
		1413	Preferred Stocks; Affiliated Companies.
		1415	Bonds; Affiliated Companies.
		1417	Notes; Affiliated Companies.
		1419	Other Investments; Affiliated Companies.
		1421	Advances; Affiliated Companies.
1428	Adjustments—Investments and Advances, Affiliated Companies.	1428	Adjustments—Investments and Advances, Affiliated Companies.
1430	Other Investments and Advances		Other Investments and Advances:
		1431	Common Stocks; Other.
		1433	Preferred Stocks; Other.
		1435	Bonds; Other.
		1437	Notes; Other.
		1439	Other Investments; Other.
		1441	Advances; Other.
1448	Adjustments—Other Investments and Advances	1448	Adjustments—Other Investments and Advances.
1451	Special Funds	1451	Special Funds.
		Deferred Charges	
1510	Deferred and Miscellaneous Debits		Deferred and Miscellaneous Debits:
		1511	Unamortized Debt Discount and Expense.
		1512	Other Deferred Debits.
1551	Clearing Accounts	1551	Clearing Accounts.
		Current Liabilities	
2010	Notes Payable and Matured Obligations		Notes Payable and Matured Obligations:
		2011	Notes Payable.
		2012	Matured Long-term Obligations.
2020	Payable to Affiliated Companies		Payables to Affiliated Companies:
		2021	Loans and Notes Payable to Affiliated Companies.
		2022	Interest and Dividends Payable to Affiliated Companies.
		2023	Accounts Payable to Affiliated Companies.
	Accounts payable		Accounts Payable:
2031	Accounts Payable; Officers, Stockholders, and Employees.	2031	Accounts Payable; Officers, Stockholders, and Employees.
2032	Accounts Payable; Interline	2032	Accounts Payable; Interline.
2033	Accounts Payable; Employee Withholding	2033	Accounts Payable; Employee Withholding.
2034	Accounts Payable; Other	2034	Accounts Payable; Other.
2041	Salaries and Wages Payable	2041	Salaries and Wages Payable.
2051	C.O.D.'s Uncollected	2051	C.O.D.'s Uncollected.
	Accrued Operating Taxes and Licenses		Accrued Operating Taxes and Licenses:
2111	Gasoline, Other Fuel and Oil Taxes; Accrued	2111	Gasoline, Other Fuel and Oil Taxes; Accrued.
2112	Vehicle Licenses and Registration Fees; Accrued.	2112	Vehicle Licenses and Registration Fees; Accrued.
2113	Real Estate and Personal Property Taxes; Accrued.	2113	Real Estate and Personal Property Taxes; Accrued.
2114	Social Security Taxes; Accrued	2114	Social Security Taxes; Accrued.
2115	Other Taxes; Accrued	2115	Other Taxes; Accrued.
	Accrued Income Taxes		Accrued Income Taxes:
2121	Accrued Federal Income Taxes	2121	Accrued Federal Income Taxes.
2122	Accrued State Income Taxes	2122	Accrued State Income Taxes.
2123	Accrued Other Income Taxes	2123	Accrued Other Income Taxes.
2130	Other Current and Accrued Liabilities		Other Current and Accrued Liabilities:
		2131	Dividends Payable.
			Interest Accrued.
		2141	Notes and Advances Payable.
		2142	Equipment Obligations.
		2143	Bonds and Debentures.
		2144	Other Long-term Obligations.
		2145	Other Interest.
			Matured Interest.
		2151	Notes and Advances Payable.
		2152	Equipment Obligations.
		2153	Bonds and Debentures.

CLASS I AND CLASS II MOTOR CARRIERS, CHART OF ACCOUNTS—Continued

BALANCE SHEET—LIABILITIES AND EQUITY

Class II accounts		Class I accounts	
		2154	Other Long-term Obligations.
		2155	Other Interest.
		2161	Current Equipment Obligations and Other Debt; Estimated Liabilities; Accrued.
		2171	Self Insurance.
		2172	Personal Injuries, Property Damage Claims, and Workmen's Compensation Claims.
		2173	Cargo Loss and Damage Claims.
		2174	Overcharge Claims.
		2175	Other Estimated Liabilities.
		2181	Other Current Liabilities.
		Long-Term Debt	
2310	Advances Payable—Affiliated Companies		Advances Payable—Affiliated Companies:
		2311	Notes Payable.
		2312	Open Accounts not Subject to Current Settlement.
		2313	Interest Accrued not Subject to Current Settlement.
2320	Other Advances Payable		Other Advances Payable:
		2321	Notes Payable.
		2322	Open Accounts not Subject to Current Settlement.
		2323	Interest Accrued not Subject to Current Settlement.
	Equipment and Other Long-Term Obligations		Equipment and Other Long-Term Obligations:
2331	Equipment Obligations	2331	Equipment Obligations.
2332	Bonds and Debentures	2332	Bonds and Debentures.
2333	Capitalized Lease Obligations	2333	Capitalized Lease Obligations.
2334	Other Long-Term Obligations	2334	Other Long-Term Obligations.
2341	Reacquired Long-Term Obligations	2341	Reacquired Long-Term Obligations.
		Deferred Credits	
2410	Deferred Credits		Deferred Credits:
		2411	Unamortized Premium on Debt.
		2412	Other Deferred Credits.
		Estimated Liabilities	
2511	Estimated Liabilities	2511	Estimated Liabilities.
		Stockholders' Equity	
2810	Capital Stock		Capital Stock:
		2811	Capital Stock—Preferred.
		2812	Capital Stock—Common.
		2813	Subscribed Capital Stock.
2821	Nominally Issued Securities	2821	Nominally Issued Securities.
2831	Premiums and Assessments on Capital Stock	2831	Premiums and Assessments on Capital Stock.
2832	Discount on Capital Stock	2832	Discount on Capital Stock.
2833	Commission and Expense on Capital Stock	2833	Commission and Expense on Capital Stock.
2841	Other Capital in Excess of Par or Stated Value	2841	Other Capital in Excess of Par or Stated Value.
2851	Retained Earnings—Appropriated	2851	Retained Earnings—Appropriated.
2852	Retained Earnings—Unappropriated	2852	Retained Earnings—Unappropriated.
2861	Treasury Stock	2861	Treasury Stock.
		Sole Proprietors' Equity	
2711	Sole Proprietorship Capital	2711	Sole Proprietorship Capital.
2721	Drawings	2721	Drawings.
2731	Profit and Loss	2731	Profit and Loss.
		Partnership Equity	
2311	Partnership Capital	2311	Partnership Capital.
2321	Drawings	2321	Drawings.
2331	Profit and Loss	2331	Profit and Loss.

CLASS I AND CLASS II MOTOR CARRIERS, CHART OF ACCOUNTS

MATRIX OF OPERATING EXPENSES

	Natural classification	Activities									
		Control	Line-haul	Pickup and delivery	Billing and collecting	Platform	Terminal	Maintenance	Traffic and sales	Insurance and safety	General and administrative
		0	1	2	3	4	5	6	7	8	9
410	Salaries—Officers and Supervisory Personnel	4100									
1	Officers	4110	4111	4112	4113	4114	4115	4116	4117	4118	4119
2	Terminal, Department, and Division Managers	4120	4121	4122	4123	4124	4125	4126	4127	4128	4129
3	Supervisory and Administrative Personnel	4130	4131	4132	4133	4134	4135	4136	4137	4138	4139
420	Salaries and Wages	4200									
1	Clerical and Administrative	4210	4211	4212	4213	4214	4215	4216	4217	4218	4219
2	Drivers and Helpers	4220	4221	4222							
3	Cargo Handlers	4230				4234					
4	Vehicle Repair and Service	4240	4241	4242		4244	4245	4246	4247	4248	4249
5	Owner-operator drivers	4250	4251	4252							
9	Other Labor	4290	4291	4292	4293	4294	4295	4296	4297	4298	4299
430	Miscellaneous Paid Time Off	4300	1 4301	1 4302	1 4303	1 4304	1 4305	1 4306	1 4307	1 4308	1 4309
1	Clerical and Administrative	4310	4311	4312	4313	4314	4315	4316	4317	4318	4319
2	Drivers and Helpers	4320	4321	4322							
3	Cargo Handlers	4330				4334					
4	Vehicle Repair and Service	4340	4341	4342				4346			
5	Owner-operator Drivers	4350	4351	4352							
9	Other Labor	4390	4391	4392	4393	4394	4395	4396	4397	4398	4399
440	Other Fringes	4400	4401	4402	4403	4404	4405	4406	4407	4408	4409
1	Federal Payroll Taxes	4410									4419
2	State Payroll Taxes	4420									4429
3	Workmen's Compensation	4430									4439
4	Group Insurance	4440									4449
5	Pension and Retirement Plans	4450									4459
6	Health, Welfare, and Pensions	4460									4469
9	Other Fringes	4490									4499
450	Operating Supplies and Expenses	4500									
1	Fuel for Motor Vehicles	4510	4511	4512			4515	4516			
2	Oil, Lubricants, and Coolants for Motor Vehicles	4520	4521	4522			4525	4526			
3	Vehicle Parts	4530	4531	4532			4535	4536	4537	4538	4539
4	Vehicle Maintenance/Outside Vendors	4540	4541	4542			4545	4546	4547	4548	4549
5	Tires and Tubes	4550	4551	4552			4555	4556	4557	4558	4559
9	Other Operating Supplies and Expenses	4590	4591	4592		4594	4595	4596			
460	General Supplies and Expenses	4600									
1	Office Supplies	4610	4611	4612	4613	4614	4615	4616	4617	4618	4619
2	Tariffs and Schedules	4620							4627		
3	Advertising	4630							4637		
4	Commission Agent Fees	4640	4641	4642	4643	4644	4645		4647		
5	Solicitation Comm./Outside Fees	4650			4653	4654			4657		
6	Officers' and Supervisory Personnel Expenses	4660	4661	4662	4663	4664	4665	4666	4667	4668	4669
7	Other Employees' Expenses	4670	4671	4672	4673	4674	4675	4676	4677	4678	4679
9	Other General Supplies and Expenses	4690	4691	4692	4693	4694	4695	4696	4697	4698	4699
470	Operating Taxes and Licenses	4700									
1	Gas., Diesel Fuel and Oil Taxes (Federal)	4710	4711	4712			4715	4716			

See footnotes at end of table.

CLASS I AND CLASS II MOTOR CARRIERS, CHART OF ACCOUNTS—Continued

MATRIX OF OPERATING EXPENSES—Continued

	Natural classification	Activities									
		Control	Line-haul	Pickup and delivery	Billing and collecting	Platform	Terminal	Maintenance	Traffic and sales	Insurance and safety	General and administrative
		0	1	2	3	4	5	6	7	8	9
2	Vehicle License and Registration Fees—Ownership (Federal)	4720	4721	4722			4725	4726	4727	4728	4729
3	Vehicle License and Registration Fees—Usage (Federal)	4730	4731	4732			4735	4736	4737	4738	4739
4	Other Taxes (Federal)	4740									4749
5	Real Estate and Personal Property Taxes	4750					4755	4756			4759
6	Gasoline and Diesel Fuel and Oil Taxes (State and Other)	4760	4761	4762			4765	4766			
7	Vehicle License and Registration Fees—Ownership (State and Other)	4770	4771	4772			4775	4776	4777	4778	4779
8	Vehicle License and Registration Fees—Usage (State and Other)	4780	4781	4782			4785	4786	4787	4788	4789
9	Other Taxes—(State and Other)	4790									4799
480	Insurance	4800									
1	PL and PD Insurance	4810	4811	4812						4818	
2	Cargo Loss and Damage Insurance	4820	4821				4825				
3	Fire, Theft, and Collision Insurance	4830	4831	4832						4838	
4	Insurance on Buildings and Structures	4840					4845	4846		4848	
9	Other Insurance	4890								4898	
510	Communications and Utilities	5100									
1	Communication Expenses	5110	5111	5112	5113	5114	5115	5116	5117	5118	5119
2	Utilities Expenses	5120	5121	5122	5123	5124	5125	5126	5127	5128	5129
530	Depreciation and Amortization	5300									
1	Buildings and Structures	5310									
2	Revenue Equipment	5320	5321	5322			5315	5316			5319
3	Service Cars and Equipment	5330				5334	5335	5336	5337	5338	5339
4	Shop and Garage Equipment	5340						5348			
5	Furniture and Office Equipment	5350					5355	5356			5359
6	Miscellaneous Equipment	5360	5361	5362	5363	5364	5365	5366	5367	5368	5369
7	Improvements to Leasehold property	5370					5375	5376			5379
8	Undistributed Property	5380									5389
9	Amortization	5390									5399
540	Revenue Equipment Rents and Purchased Transportation	5400									
1	Vehicle Rents with Driver	5410	5411	5412							
2	Vehicle Rents With Driver—Vehicle Portion Only	5420	5421	5422							
3	Vehicle Rents Without Driver	5430	5431	5432							
4	Other Purchased Transportation—Motor Carriers	5440	5441	5442							
5	Other Purchased Transportation—Railroads	5450	5451								
6	Other Purchased Transportation—Water Carriers	5460	5461								
7	Other Purchased Transportation—Airlines and Other	5470	5471	5472							
8	Allowances to Shippers	5480		5482							
9	Equipment Rents—Credit	5490	5491	5492							

CLASS I AND CLASS II MOTOR CARRIERS, CHART OF ACCOUNTS—Continued

MATRIX OF OPERATING EXPENSES—Continued

	Natural classification	Activities									
		Control	Line-haul	Pickup and delivery	Billing and collecting	Platform	Terminal	Maintenance	Traffic and sales	Insurance and safety	General and administrative
		0	1	2	3	4	5	6	7	8	9
550	┌Building and Office Equipment Rents	5500	5501[1]	5502[1]	5503[1]	5504[1]	5505[1]	5506[1]	5507[1]	5508[1]	5509[1]
1	├Building Operating Rents	5510					5515	5516			5519
2	└Office Equipment Rents	5520	5521	5522	5523	5524	5525	5526	5527	5528	5529
570	Gain or Loss on Disposition of Operating Assets (Net)	5700									
1	Gains on Disposition of Operating Assets	5710									5719
2	Losses on Disposition of Operating Assets	5720									5729
590	Miscellaneous Expenses	5900									
1	┌Joint-Facility Expense—Debit	5910					5915	5916			5919
2	└Joint-Facility Expense—Credit	5920					5925	5926			5929
3	┌Professional Services—Debit	5930									5939
4	└Professional Services—Credit	5940									5949
5	Uncollectible Revenue	5950									5959

[1] Indicates that only class II carriers are required to use this account.

NOTE.—For class II carriers, several natural classifications have been combined in this matrix of operating expenses. These combinations are designated by arrows to the left of the natural classifications. For example, class II carriers shall report salaries of: Officers, and terminal, department and division managers in one natural classification—4110.

CHART OF ACCOUNTS

OTHER INCOME AND EXPENSES

Class II accounts		Class I accounts	
8000	Other Income/Deductions (Control)	8000	Other Income/Deductions (Control).
8100	Income from Noncarrier Operations (Net)	8100	Income from Noncarrier Operations (Net):
		8110	Income from Noncarrier Operations.
		8120	Expenses of Noncarrier Operations.
8200	Interest and Dividend Income (Control)	8200	Interest and Dividend Income (Control).
8210	Interest Income	8210	Interest Income.
8220	Dividend Income	8220	Dividend Income.
8300	Lease of Distinct Operating Units (Control)	8300	Lease of Distinct Operating Units (Control).
8310	Lease of Distinct Operating Unit—Debit	8310	Lease of Distinct Operating Unit—Debit.
8320	Lease of Distinct Operating Unit—Credit	8320	Lease of Distinct Operating Unit—Credit.
8400	Other Nonoperating Income (Net)	8400	Other Nonoperating Income (Net):
		8410	Other Nonoperating Income.
		8420	Other Nonoperating Deductions.
		8421	Bad Debts.
		8422	Amortization (Franchises, Permits and Other).
		8423	Life Insurance Premiums (Nontax Deductible).
		8429	Other.
8500	Gain or Loss on Disposition of Other Assets (Net)	8500	Gain or Loss on Disposition of Other Assets (Net):
		8510	Nonoperating Gains on Disposition of Assets.
		8520	Nonoperating Losses on Disposition of Assets.
		8530	Gains on Disposition of Land and Structures.
		8540	Losses on Disposition of Land and Structures.
8600	Interest and Amortization of Debt Discount Expense and premium	8600	Interest and Amortization of Debt Discount Expense and Premium:
8610	Interest Expense—Equipment Obligations	8610	Interest Expense—Equipment Obligations.
8620	Interest Expense—Advances	8620	Interest Expense—Advances.
8630	Interest Expense—Bonds	8630	Interest Expense—Bonds.
8640	Interest Expense—Other Long-Term Obligations	8640	Interest Expense—Other Long-Term Obligations.
8650	Interest Expense—Current Obligations	8650	Interest Expense—Current Obligations.
8660	Interest Expense—Matured Obligations	8660	Interest Expense—Matured Obligations.
8670	Amortization of Debt Discount and Expense	8670	Amortization of Debt Discount and Expense.
8680	Amortization of Premium on Debt-Credit	8680	Amortization of Premium on Debt-Credit.
8700	Income Taxes on Ordinary Income	8700	Income Taxes on Ordinary Income (Control):
		8710	Federal Income Taxes.
		8720	State Income Taxes.
		8730	Other Income Taxes.
8800	Extraordinary Items	8800	Extraordinary Items (Control):
		8810	Extraordinary Items (Net).
		8820	Prior Period Items (Net).
		8850	Income Taxes on Extraordinary and Prior Period Items.

CLASS I AND CLASS II MOTOR CARRIERS BALANCE SHEET ACCOUNT EXPLANATIONS

ASSETS

CURRENT ASSETS

1010—Cash and Working Funds (class II).

This account shall include the items in accounts 1011 and 1012.

1011—Cash (class I).

This account shall include current funds in the hands of financial officers and agents, cash in transit for which agents have been credited, and deposits in banks or trust companies (including savings accounts), available on demand for general company purposes.

NOTE A.—This account shall not be credited with the amount of checks or drafts until they have been transmitted to payees. Transmitted checks or drafts at the end of the accounting period shall be credited to this account, whether outstanding or not. The cash disbursements book shall be closed at the end of a month and amounts not actually transmitted at that time shall be reflected in the appropriate liability accounts.

NOTE B.—Funds (other than savings accounts) subject to withdrawal restrictions shall not be included in this account. Such funds definitely known to be available within 1 year shall be included in Account 1160—Other Current Assets, for Class II Carriers, and in Account 1163—Other Current Assets; Other, for Class I Carriers. Deposits which are not available for withdrawal within 1 year shall be included in Account 1510—Deferred and Miscellaneous Debits, for Class II Carriers, and in Account 1512—Other Deferred Debits, for Class I Carriers.

NOTE C.—If funds are deposited in bank accounts for special purposes, but are not restricted to such special purposes only, the amounts are includible in this account. (See also account 1023.)

1012—Working Funds (class I).

This account shall include amounts advanced to officers, agents, and employees, and others as petty cash or working funds of a continuing nature from which certain expenditures are to be made and accounted for.

NOTE A.—Advances to drivers and others for lodgings, meals, and other expenses which are to be accounted for at the end of a trip, et cetera, if not advanced from a petty cash fund, shall be charged to a subdivision of Account 1510—Deferred and Miscellaneous Debits, for Class II Carriers, and Account 1512—Other Deferred Debits for Class I Carriers, pending distribution to appropriate expense and other accounts.

1020—Special Deposits (class II).

This account shall include the items in accounts 1021, 1022, and 1023.

1021—Interest Special Deposits (class I).

This account shall include cash and bank credits placed in the hands of fiscal agents or others for the payment of interest on behalf of the carriers. When interest is paid from such deposits, it shall be credited to this account and charged to the appropriate accrued or matured interest account.

1022—Dividend Special Deposits (class I).

This account shall include cash and bank credits placed in the hands of fiscal agents or others for the payment of dividends on behalf of the carrier. When dividends are paid from such deposits, they shall be credited to this account.

1023—Miscellaneous Special Deposits (class I).

This account shall include bank deposits subject to withdrawal for specific purposes only, and cash and bank credits placed in the hands of fiscal agents or others for special purposes (other than the payment of interest or dividends), such as deposits with Federal, State, or municipal authorities, public utilities, insurance companes, or others, as a guaranty for the fulfillment of current obligations. Entries to this account shall specify the purpose for which the deposit is made.

NOTE A.—This account shall not include any assets available for general company purposes.

NOTE B.—Deposits made on the purchase of operating rights, revenue equipment, and other equipment, et cetera, shall be included in Account 1510—Deferred and Miscellaneous

Debits, for Class II Carriers, and Account 1512—Other Deferred Debits, for Class I Carriers.

1030—Temporary Cash Investments (class II).

This account shall include the items in accounts 1031 and 1032.

1031—Temporary Cash Investment; Affiliated Companies (class I).

This account shall include the book cost (see instruction 18) of investments such as time drafts and time loans receivable, marketable securities, and similar investments acquired for the purpose of temporarily investing cash. Any securities included in this account must be of such a nature as to be readily convertible into cash at substantially their book value. Items included in this account shall reflect temporary cash investments in affiliated companies only.

NOTE A.—Amounts carried in this account as pledged shall be shown separately from amounts unpledged.

NOTE B.—There shall not be included in this account amounts properly includible in Accounts 1410—Investments and Advances—Affiliated Companies, or 1430—Other Investments and Advances, for Class II Carriers, and in Accounts 1411 to 1421, inclusive: Investments and Advances—Affiliated Companies, or 1431 to 1441, inclusive: Other Investments and Advances, for Class I Carriers, for investments which the carrier intends to hold for more than 1 year.

1032—Temporary Cash Investments; Other (class I).

This account shall include items relating to temporary cash investments in other than affiliated companies. See account 1031 for details as to the type of items to be included.

NOTES: A AND B.—See account 1031.

1110—Notes Receivable (class II).

This account shall include the items in accounts 1111 and 1112.

1111—Notes Receivable—Officers, Stockholders, and Employees (class I).

This account shall include the book cost, not includible elsewhere, of all collectible obligations in the form of notes receivable, contracts receivable, and similar evidences (except interest coupons) from officers, stockholders, and employees, of money receivable on demand or within a time not exceeding 1 year from date of issue.

NOTE A.—Notes receivable from affiliated companies shall be included in Account 1120—Receivables From Affiliated Companies, or Account 1410—Investments and Advances—Affiliated Companies, as Appropriate, for Class II Carriers, and in Account 1121—Loans and Notes Receivable From Affiliated Companies, or Accounts 1411 to 1421, inclusive: Investments and Advances—Affiliated Companies, as Appropriate, for Class I Carriers.

NOTE B.—The amount of notes receivable discounted, sold, or transferred, unless transferred without recourse, shall be credited to Account 2010—Notes Payable and Matured Obligations, for Class II Carriers, and to Account 2011—Notes Payable, for Class I Carriers.

1112—Notes Receivable—Other (Class I).

This account shall include the book cost, not includible elsewhere, of all collectible obligations in the form of notes receivable, contracts receivable, and similar evidences (except interest coupons) from other than officers, stockholders, and employees, of money receivable on demand or within a time not exceeding 1 year from date of issue.

NOTES A AND B—See Account 1111.

1120—Receivables From Affiliated Companies (class II).

This account shall include the items in accounts 1121, 1122, and 1123.

1121—Loans and Notes Receivable From Affiliated Companies (class I).

This account shall include the total of loans and notes receivable from affiliated companies (see definition 7) which are subject to current settlement (see definition 16) such as loans and drafts for which affiliated companies are liable, and notes receivable on demand or within a time not exceeding 1 year from the date of the current financial statements.

NOTE A.—On the balance sheet, receivables from affiliated companies shall be offset against payables of the same type to the same companies where this offset is consistent with the intent of the parties to settle on a net basis.

NOTE B.—Items which are not subject to current settlement shall be included in accounts designated for "Investments and Advances—Affiliated Companies." (See account 1410 for class II carriers, and accounts 1411 to 1421, inclusive, for class I carriers.)

1122—Interest and Dividends Receivable From Affiliated Companies (class I).

This account shall include the total of interest and dividends due from affiliated companies (see definition 7) which are subject to current settlement (see definition 16).

NOTE A.—See note A, account 1121.

NOTE B.—No amount representing dividends receivable shall be included in this account unless the dividends have been declared or guaranteed.

NOTE C.—See note B, account 1121.

1123—Accounts Receivable From Affiliated Companies (class I).

This account shall include the total of accounts receivable from affiliated companies (see definition 7) which are subject to current settlement (see definition 16) such as balances in open accounts for services rendered, material furnished, interline accounts, claims, rent for use of property, and similar items.

NOTE A.—See note A, account 1121.

NOTE B.—See note B, account 1121.

1131—Accounts Receivable; Customers and Interline (classes I and II).

(a) This account shall include amounts currently due from customers for transportation, storage, packing, and other charges incidental to transportation, and for advances to other carriers and warehouses for the account of customers; and amounts due from customers as rent for revenue equipment.

(b) This account shall also include amounts currently due from agents and other carriers for transportation charges; charges incidental to transportation; balances due from other carriers representing interline freight accounts; amounts due from other carriers as rent for revenue equipment; and the balances in current accounts due from agents and representatives charged with the collection or custody of current transportation revenues.

NOTE A.—The amounts of accounts receivable discounted, that have been sold or transferred (unless transferred without recourse), shall be credited to Account 2034—Accounts Payable; Other.

1133—Accounts Receivable; Officers, Stockholders, and Employees (classes I and II).

This account shall include amounts currently due from officers, stockholders, and employees and net balances in current accounts due from drivers and other employees, charged with the collection or custody of current transportation revenues.

NOTE A.—The amounts of accounts receivable discounted, that have been sold or transferred (unless transferred with recourse), shall be credited to Account 2034—Accounts Payable; Other.

NOTE B.—Amounts advanced to officers, employees, or others as petty cash or working funds shall be included in Account 1010—Cash and Working Funds, for Class II Carriers, and in Account 1012—Working Funds, for Class I Carriers. Amounts advanced to drivers and other employees for lodgings, meals, and similar expenses shall be included in Account 1510—Deferred and Miscellaneous Debits, for Class II Carriers, and in Account 1512—Other Deferred Debits, for Class I Carriers Pending Distribution to Appropriate Expense and Other Accounts.

NOTE C.—The part of prepaid premiums which is payable by the carrier's employees under a group insurance plan shall be debited to this account until such amounts are collected by way of wage deductions or other arrangements with the employees.

1135—Accounts Receivable; Other (classes I and II).

This account shall include amounts due from others (except items provided for in accounts 1120, 1131, and 1133 for class II carriers, and in accounts 1121, 1122, 1123, 1131, and 1133 for class I carriers) that are subject to current settlement (see definition 16) for material and supplies furnished and services rendered (except transportation charges and charges incidental to transportation), including use of property, other matured rents, amounts owing by public authorities, amounts of collectible judgments, and other accounts and claims upon which responsibility is acknowledged by solvent concerns or individuals.

NOTE A.—The amounts of accounts receivable discounted, that have been sold or transferred (unless transferred without recourse), shall be credited to Account 2034—Accounts Payable; Other.

1138—Allowance for Uncollectible Accounts (classes I and II).

This account shall be credited each month with amounts reserved from re-

ceivables which may become uncollectible, and shall be maintained in such manner as to show the amount of each separate reserve set out below and the amounts of debits and credits thereto:

(a) Allowance for receivables representing carrier operating revenue. Credits to this subdivision shall be concurrently charged to Account 5950—Uncollectible Revenue.

(b) Allowance for receivables applicable to revenue from noncarrier operations and property. Credits to this subdivision shall be concurrently charged to Account 8100—Income From Noncarrier Operations—Net, for Class II Carriers, and Account 8120—Expenses of Noncarrier Operations, for Class I Carriers.

(c) Allowance for uncollectible receivables other than revenues. Credits to this paragraph shall be concurrently charged to Account 8400—Other Nonoperating Income (net), for Class II Carriers, and Account 8421—Bad Debts, for Class I Carriers.

1140—Prepayments (class II).

This account shall include the items in accounts 1141, 1142, 1143, 1144, 1145, 1146, and 1147.

1141—Prepaid Taxes and Licenses (class I).

This account shall include the current portion of expenses paid or incurred in advance, the benefits of which are to be realized in subsequent periods. Entries shall be made each month, transferring to the appropriate expense or other account the portion of each current prepayment which is applicable to that month.

NOTE A.—Prepayments of minor items may be charged directly to the appropriate expense or other account.

NOTE B.—The long-term portion (in excess of 1 year) of prepayments shall be included in Account 1510—Deferred and Miscellaneous Debits (class II) and Account 1512—Other Deferred Debits (class I).

NOTE C.—The portion of unexpired license fees for licenses disposed of in the sale of revenue equipment, as far as they were prepaid, shall be credited to this account, when the vendee can use such licenses. The expense portion shall be credited to the appropriate Account of Series 4700—Operating Taxes and Licenses.

1142—Prepaid Insurance (class I).

For explanation, see account 1141. (See also Instruction 22, note A.)

NOTE A.—See note A, account 1141.

NOTE B.—See note B, account 1141.

NOTE C.—Under an employees' group insurance plan where a part of the premiums is payable by the employees, the prepayments on premiums included in this account shall be limited to the carrier's portion of the premium (see account 1333, note C). (Premiums paid on a monthly reporting basis, shall be charged directly to Account 4490—Other Fringes (class II) and Account 4440—Group Insurance (class I).)

1143—Prepaid Interest (class I).

For explanation, see account 1141.

NOTE A.—See note A, account 1141.

NOTE B.—See note B, account 1141.

1144—Prepaid Rents (class I).

For explanation, see account 1141.

NOTE A.—See note A, account 1141.

NOTE B.—See note B, account 1141.

NOTE C.—A fee paid to a rental agent for leasing operating property to others shall be included in this account and prorated to the appropriate operating expense account, when considerable in amount. Small fees are chargeable directly to the operating expense account.

NOTE D.—The cost of improvements to leased property for which the carrier is reimbursed by deducting a certain amount from the monthly rental payments over the remaining term of the lease shall be included in this account and the subsequent reduction in each monthly rent bill shall be credited to this account.

1145—Prepaid Stationery and Printed Matter (class I).

For explanation, see account 1141.

NOTE A.—See note A, account 1141.

1146—Prepaid Tires and Tubes (class I).

For explanation, see account 1141.

NOTE A.—See note A, account 1141.

NOTE B.—(1) The cost of tires and tubes for revenue equipment, including taxes, may, at the time of original application to vehicles, be debited either to this account or directly to Account 4550—Tires and Tubes (classes I and II).

(2) The full value of tires and tubes furnished by the vendor with newly acquired revenue equipment may also be debited to this account. A prorated portion of the cost of tires and tubes debited to this account, based on mileage or other equitable method of apportionment, shall be transferred each month to the appropriate expense account.

NOTE C.—The undistributed service value, included in this account, of tires and tubes that are sold or traded in with vehicles, or which are destroyed or otherwise disposed of, shall be credited to this account.

1147—Miscellaneous Prepayments (class I).

For explanation, see account 1141.

NOTE A.—See note A, account 1141.

NOTE B.—The cost of toll coupon books, transportation script, et cetera, shall be reflected in this account until issued for use, at which time the amounts shall be debited to Account 4590—Other Operating Supplies and Expenses and Accounts 4660—Officers' and Supervisory Personnel Expenses or 4670—Other Employees' Expenses, as Appropriate. Gasoline coupon books or oil coupons, et cetera, shall be debited to the expense accounts provided for such products, when they are issued for use.

1151—Material and Supplies (classes I and II).

(a) This account shall include the cost (less cash or other discounts when they can be determined) of all unapplied materials and supplies used in carrier and noncarrier operations, including tools, repair parts, fuel, tires and tubes, deposits on containers, et cetera. The cost shall include all specifically assignable transportation charges incurred in obtaining the delivery of such materials and supplies upon the premises of the carrier including loading and unloading; and at the option of the carrier, it may include a suitable proportion of purchasing and store expenses. The cost shall also include sales and excise taxes on material purchases. Sales and excise taxes on gasoline, other motor fuel, and motor oil are also includible in this account and prorated portions of such taxes shall be debited to accounts 4710 and 4760, as appropriate, based on the consumption of gasoline, other motor fuel, and motor oil. (See account 2111.)

(b) When any materials or supplies which have been charged to this account are issued for use, credit this account and charge the appropriate construction, operating expense, or other account with the cost of these items. Such amount may be based upon the average cost of all items of a given type included in this account at the beginning of the period.

(c) Materials recovered in connection with construction, maintenance, or the retirement of property shall be charged to this account as follows:

(1) Reusable materials shall be included in this account at a value not to exceed cost, estimated if not known.

(2) Scrap and nonusable materials including obsolete parts shall be carried at the estimated salvage value. So far as practical, the difference between the amounts realized from sale or disposal and the amounts at which the materials are carried in this account shall be adjusted in the accumulated depreciation accounts, or other accounts which were credited when the materials were charged to this account.

(d) The cost (including taxes) of gasoline, oil, et cetera, purchased in connection with the operation of a filling station shall be charged to this account. (See paragraph (b) of this section for such materials issued for use in motor carrier operations.) When material is issued for sale, credit this account with its cost, and Account 3900—Other Operating Revenue, For Any Profit. The expenses incurred in operating the filling station shall be included in the appropriate operating and maintenance expense accounts.

NOTE A.—Interest charged on invoices for materials and supplies, the payment of which is delayed, shall be charged to Account 5650—Interest Expense—Current Obligations.

NOTE B.—Inventories of materials and supplies shall be taken at intervals of 1 year or less, and the necessary adjustments shall be made to bring this account into harmony with the actual physical inventory. In effecting this adjustment, differences which may practicably be assigned to important classes of materials shall be equitably distributed among the accounts to which such classes of materials are ordinarily chargeable. Other differences shall be equitably apportioned among the operating expense accounts to which materials have been charged since the last inventory. Such differences that cannot be allocated to the operating expense accounts shall be included in Account 4630—Other General Supplies and Expenses.

NOTE C.—Credits for cash and other discounts that cannot be applied directly to the cost of materials to which they apply shall be included in Account 4630—Other General Supplies and Expenses.

NOTE D.—Stationery and printed matter should be charged to account 1140 for class II carriers or account 1145 for class I carriers.

NOTE E.—Carriers which maintain relatively small stocks of unapplied material and supplies may charge the cost of purchases directly to the appropriate expense account, provided that an actual physical inventory is taken and adjustments are made as set out in note B of this account.

NOTE F.—The proceeds from the sale of junked materials and parts, that were not recorded in this account, when removed from service, shall be credited to the appropriate expense accounts which were originally charged with the cost of such materials and parts.

1160—Other Current Assets (Class II).

This account shall include the items in accounts 1161, 1162, and 1163.

1161—Subscribers to Capital Stock (Class I).

(a) This account shall include the balances due from subscribers upon legally enforceable subscriptions of capital stock.

(b) The amount of each subscription shall be charged to this account at the time the subscription is accepted. Concurrently, there shall be credited to Account 2610—Capital Stock, for Class II Carriers, and Account 2613—Subscribed Capital Stock, for Class I Carriers, the par or stated value of the stock subscribed or the agreed purchase price in the case of nonpar stock without a stated value. Appropriate entries shall likewise be recorded with respect to any discount or premium on par value stock or nonpar value stock with a stated value.

NOTE A.—The records supporting the entries to this account shall be kept so that corporation can furnish the name and address of each subscriber, the amount and kind of capital stock subscribed, the date of subscription, the date that each payment is due, and the date that each is paid, the nature of each payment (whether cash or other consideration), and any other information that is necessary to make the history of the subscription complete.

1162—Interest and Dividends Receivable (Class I).

This account shall include the amount of current interest accrued on bonds, mortgages, notes, and other commercial paper owned, on loans made, open accounts, bank deposits, et cetera; and the amount of dividends receivable on stocks owned. (See instruction 13.)

NOTE A.—Interest and dividends receivable from affiliated companies shall be included in Account 1120—Receivable From Affiliated Companies for Class II Carriers and Account 1122—Interest and Dividends Receivable From Affiliated Companies, for Class I Carriers.

NOTE B.—Interest which is not subject to current settlement shall be included in the same account as the principal from which the interest arises.

NOTE C.—No amount representing dividends receivable shall be included in this account unless they have been declared or guaranteed.

NOTE D.—No interest or dividends on securities or obligations issued or assumed by the carrier shall be included in this account.

1163—Other Current Assets; Other (class I).

This account shall include the amount of all current assets (see definition 16) not includible in any of the foregoing current asset accounts, including the cost of property purchased for resale (such as cattle, real estate, automobiles, furniture, et cetera), and the estimated value of property acquired in connection with the settlement of cargo loss and damage claims, pending disposition. When the property is sold, any difference between the value carried in this account and the sales price shall be debited or credited to account 2130 (class II) or account 2173 (class I).

TANGIBLE PROPERTY

1210—Land and Structures (class II).

This account shall include the items in accounts 1211 and 1213.

1211—Land (class I).

(a) This account shall include the cost (see instruction 19) of land used directly in connection with the motor carrier operations of the carrier.

(b) The cost of buildings and other improvements (other than public improvements) shall not be included in this account. If, at the time of acquisition of an interest in land, such interest extends to buildings or other improvements (other than public improvements), which are subsequently devoted to carrier operations, class I carriers shall appraise separately the land and improvements and allocate the cost to this account and to Account 1213—Structures, on the basis of the appraisals. If the improvements are removed or wrecked prior to use of the property in carrier operations, the cost of the improvements to the carrier (together with the cost of removing or wrecking, less salvage recovered) shall be included as part of the cost of the land.

(c) Carriers shall keep their records so as to show separately the cost of each parcel of land, its description, date of acquisition, and the purpose or purposes for which used in motor carrier operations.

ITEMS

Campground for employees on vacation, cost of.
Condemnation proceedings, including court costs and special counsel fees.
Consents and abutting damages, payment for.
Conveyances' and notaries' fees.
Fees and commissions to brokers and agents.
Land, cost of.
Special assessments on the basis of benefits for new roads, new bridges, new pavements, new sewers, and other public improvements (excluding interest on deferred payments and taxes for maintenance of such improvements).
Surveys.
Taxes assumed accrued prior to date of transfer of title.
Title, examining, registering, clearing, insuring and defending against claims relating to period prior to purchase.

NOTE A.—When land is acquired in excess of that required for motor carrier operations, or for which there is no definite plan to use it in such service within 1 year, the cost of such land shall be charged to Account 1261—Property Used in Other Than Carrier Operations. If land originally charged to that account is later used for motor carrier operations, it shall be transferred to this account (1211) at its cost when acquired. (See instruction 20.)

NOTE B.—Assessments for public improvements upon which payments are deferred shall be charged to this account in full and the unpaid balance carried in Account 2334—Other Long-Term Obligations. Interest on unpaid balances shall be charged to Account 8640—Interest Expense—Other Long-Term Obligations.

NOTE C.—Land rights, easements, long-term and perpetual leases and similar items shall not be recorded in this account, but in Account 1341—Other Intangible Property. Amortization thereof shall be accounted as provided in Account 1342—Accumulated Amortization—Other Intangible Property.

1213—Structures (class I).

(a) This account shall include the cost in place (see instruction 19) of structures used in motor carrier operations for such purposes as general offices, shops, garages, terminals, loading platforms, and the like situated on owned land. This includes buildings or constructions to house, support, or safeguard property or persons, with all appurtenant fixtures permanently attached thereto, and improvements to owned land, and other structures or constructions situated on land, the investment in which is included in Account 1211—Land.

(b) Carriers shall keep their records so as to show separately the cost of each structure included in this account and the purpose or purposes for which used in motor carrier operations.

ITEMS

Architect's plans.
Ash pits.
Awnings.
Boilers, furnaces, piping, wiring, fixtures, and machinery for heating, lighting, signaling, ventilating, and plumbing.
Bridges and culverts.
Chimneys.
Commissions and fees to brokers, agents, architects, and others.
Conduits (not to be removed).
Damages to abutting property during construction.
Door checks and door stops.
Drainage and sewerage systems.
Elevators, cranes, hoists, et cetera, and the machinery for operating them.
Excavation, including shoring, bracing, bridging, refill, and disposal of excess excavated material.
Fences and hedges.
Fire protection systems.
Floor covering (permanently attached).
Foundations and piers for machinery constructed as a permanent part of a building or other unit listed herein.
Grading and preparing grounds for buildings, including landscaping of grounds after construction.
Leases, voiding, to secure possession of structures.
Long-term leases, capitalized.
Oil pits and drainage systems.
Outside lighting systems.
Painting, first.
Permits and privileges, building.
Platforms, railings, gratings, and partitions, when constructed as part of structures.
Power boards for service to a building.
Railroad spur tracks on owned land.
Refrigerating systems.
Retaining walls.
Scales, connected to and forming part of the structure.
Screens.
Signs, permanent; on carrier's buildings.

Sidewalk, pavements, and driveways on building grounds.
Sprinkling systems.
Storage facilities constituting part of the building.
Storage tanks, underground or attached to structures.
Storm doors and windows.
Structures, cost of.
Subways, areaways, and tunnels, directly connected to and forming part of the structure.
Towers and antennae for communication equipment used in dispatching.
Vacation camp, structures on.
Vaults, constructed as part of the building.
Water supply system for building or general company purposes.
Window shades and ventilators.
Wiring for office equipment if made a part of a structure.

NOTE A.—In the event that long-term leases on any item includible in this account are capitalized herein (see account 2333), records shall be maintained so as to show separately the cost of owned property and property capitalized under a long-term lease.

NOTE B.—The cost of specially provided foundations not expected to outlast the machinery or apparatus for which they are provided, and the cost of angle irons, castings, et cetera, installed at the base of an item of equipment shall be charged to the same account as the cost of the machinery or equipment.

NOTE C.—When part of a structure is removed in order to build an extension thereto, the accounting therefor shall be in accordance with instruction 19(b).

NOTE D.—The cost of structures under construction shall be carried in account 1230—Other carrier property (class II), and account 1245—Unfinished construction (class I), until ready for service.

1214—Accumulated Depreciation—Structures (classes I and II).

(a) This account shall be credited with the following:

(1) Amounts charged each month to the 5300 series of accounts—Depreciation and amortization, for currently accruing depreciation (see definition 21) of structures as part of carrier operating property as provided in instruction 23.

(2) If applicable, the amount of depreciation accrued by vendor or predecessor companies to date of transfer applicable to structures acquired as part of a distinct operating unit as provided in instruction 20.

(3) The amount of depreciation accrued to the date of transfer, applicable to property transferred from account 1261—Property Used in Other Than Carrier Operations, to the preceding asset account, or account 1230—Other Carrier Property (class II) and account 1251—Carrier Operating Property Leased to Others (class I).

(b) Retirement accounting shall be performed in accordance with instruction 21, when structures are retired.

NOTE A.—Records shall be kept so as to show separately the amount of accumulated depreciation for owned property and property capitalized under a long-term lease.

1221—Revenue Equipment (classes I and II).

(a) This account shall include the cost (see instruction 19) of all units of revenue freight equipment, the cost of repairs, overhauling, painting, lettering, and the first set of accessory equipment necessary to fit the revenue freight equipment for service, excluding tires and tubes (see note B under account 1146—Prepaid tires and tubes). The term "revenue freight equipment" includes body and chassis and all fixtures and appliances inside of or attached to the body or chassis.

(b) If revenue freight equipment is purchased in a condition ready for service, the charge to this account shall include the invoice or contract price (excluding tires and tubes) less fleet and other discounts, if any, plus freight, excise, and sales taxes, insurance in transit, unloading costs, and other expenses incurred in obtaining delivery of the vehicles upon the premises of the carrier, such as driveaway charges, and the cost of painting and lettering and of any additions or attachments made after delivery. Interest, insurance, or other expense incurred under any plan of purchase involving deferred payments shall not be included in this account.

(c) This account may also include the cost of spare engines and other major units carried on hand for the purpose of temporarily replacing similar units taken into the shop for overhauling, repairing, or any other reason.

(d) Carriers shall keep their records so as to show separately the cost of each unit of equipment included in this account.

ITEMS

Accessorial equipment, first set of (such as: directional signals, fire extinguishers, heaters, jacks, lumber rollers, safety kits, tire gauges, tool kits, et cetera).
Advisory fees in connection with the purchase of revenue equipment.
Automobiles (used to transport freight).
Containers (lift vans and related wheel assemblies).
Fifth wheels.
Radio communication equipment on revenue vehicles.
Refrigeration units.
Road dollies.
Rigging equipment.
Sanders.
Semitrailers.
Special tarpaulins (house tops) for revenue vehicles.
Tractors.
Trailers.
Trucks (freight or hoist).
Truck tractors.

NOTE A.—See note A, account 1213.

NOTE B.—Accessorial equipment which replaces original equipment shall be charged to account 4530—Vehicle parts.

NOTE C.—The net cost of replacement of an old gasoline engine with a new one is chargeable to Account 4530—Vehicle Parts. If a diesel engine is substituted, the betterment (the amount by which the cost of the diesel engine exceeds the cost, at current prices, of a gasoline engine similar to the one removed) is includable in this account. The balance of the cost of the diesel engine, plus replacement expenses, less salvage from the old engine shall be charged to account 4530.

NOTE D.—When revenue vehicles are purchased by the carrier for the purpose of resale, the cost of the vehicle shall be charged to accounts 1160—Other Current Assets (class II) and 1163—Other Current Assets; Other (class I). When the vehicle is sold, retirement accounting shall be performed as outlined in instruction 21(a).

1222—Accumulated Depreciation—Revenue Equipment (classes I and II).

This account shall be credited as provided in the explanation for account 1214. Entries in this account shall reflect transactions relating to revenue equipment only.

NOTE A.—See note A, account 1214.

1223—Service Cars and Equipment (classes I and II).

(a) This account shall include the cost (see instruction 19) of automobiles and other vehicles used in conducting motor carrier operations, and of automotive vehicles used in keeping revenue vehicles in operation, such as wreckers and trouble wagons for servicing revenue vehicles on the road. This account shall also include the cost of the first set of appliances or accessory equipment, including tires and tubes, necessary to fit such vehicles for service, such as cranes, hoists, and other appliances, devices, and tools forming the equipment of service cars, as well as the cost of painting, lettering, and of any attachments or additions made after delivery.

(b) Carriers shall keep their records so as to show separately the cost of each unit of property (see definition 37) included in this account.

ITEMS

Airplanes (for use in carrier operations by company officials and employees).
Automobiles.
Buses for transportation of employees.
Emergency repair vehicles and appliances.
Radio communication equipment on service vehicles.
Refueling cars.
Road graders (to make private roads passable for revenue equipment).
Sand and salt cars.
Snow-fighting vehicles and equipment.
Snow plows for use on revenue or service equipment.
Spare units for service vehicles, on hand in shop (optional).
Tow cars, wreckers, and appliances.

NOTE A.—See note A, account 1213.

1224—Accumulated Depreciation—Service Cars and Equipment (classes I and II).

This account shall be credited as provided in the explanation for account 1214. Entries in this account shall reflect transactions relating to service cars and equipment only.

NOTE A.—See note A, account 1214.

1230—Other Carrier Property (class II).

This account shall include the items in accounts 1233, 1235, 1237, 1241, 1243, 1245, and 1251.

NOTE A.—See note A, account 1213.

1232—Accumulated Depreciation and Amortization—Other Carrier Property (class II).

This account shall include the items in accounts 1234, 1236, 1238, 1243, 1244, and 1252.

NOTE A.—See note A, account 1214.

1233—Shop and Garage Equipment (class I).

(a) This account shall include the installed cost (see instruction 19) of machinery and equipment (other than office furniture and equipment) used in shops and garages when such machinery and equipment is not an integral part of the housing structure, together with specially provided foundations and settings not expected to outlast the machinery mounted thereon.

(b) Records shall be kept so as to show separately the cost of each major item of equipment.

(c) If the carrier has shops or garages at more than one location, the records shall be maintained to reflect the carrier's investment at each location.

ITEMS

Air compressors and hose, guages, and tanks.
Battery charging outfits.
Boring or reaming machines.
Car washing equipment.
Cranes and hoists (portable).
Creepers.
Drill presses.
Electric equipment.
Engines and boilers.
Gasoline and oil pumps and portable tanks.
Greasing racks and pumps.
Grinders.
Jacks.
Lockers.
Machine tools.
Motor-driven hand tools.
Motor starters.
Oil reclaiming machines.
Paint sprayers.
Pneumatic tools.
Storage bins and shelving (movable).
Store room equipment (except office furniture and equipment).
Stoves.
Testing apparatus.
Tire changing equipment.
Vises.
Vulcanizing equipment.
Weighing devices (portable).
Wiring for shop equipment (movable).
Work benches.

NOTE A.—See note A, account 1213.

NOTE B.—The cost of small portable tools and implements of slight value or short life, other than those included in the initial equipment of a shop or garage, shall be charged to Account 4590—Other Operating Supplies and Expenses.

NOTE C.—The cost of cranes, hoists, and other appliances, devices and tools forming the equipment of wreckers, service cars, et cetera, shall be charged to Account 1223—Service Cars and Equipment.

1234—Accumulated Depreciation—Shop and Garage Equipment (class I).

This account shall be credited as provided in the explanation for account 1214. Entries in this account shall reflect transactions relating to shop and garage equipment only.

NOTE A.—See note A, account 1214.

1235—Furniture and Office Equipment (class I).

(a) This account shall include the installed cost (see instruction 19) of furniture and appliances used in general offices, garage, terminal, and other offices when such equipment is not an integral part of the housing structure.

(b) The records shall be maintained to reflect the carrier's investment in furniture and office equipment by type of use.

(c) If the carrier operates or owns auxiliary terminal facilities such as restaurants for employees, the cost of owned equipment therein shall be charged to this account and carried under a special subdivision entitled "Furniture and office equipment facilities."

ITEMS

Accounting machines.
Air conditioners.
Bookcases.
Calculators.
Cash registers.
Chairs, stools, and benches.
Clocks.
Communication systems (interoffice and central office two-way radio equipment).
Computers.
Counters.
Desks.
Equipment in rest, dining, recreation, and medical rooms.
Fans, electric.
Filing cabinets.
Fire extinguisher equipment.
Floor coverings (movable).
Heaters and lamps (movable).
Kitchen equipment.
Lighting fixtures (movable).
Lockers.
Loud speaker system.
Office equipment (mechanical).
Partitions and railings (movable).
Restaurant equipment.
Safes (movable).
Showcases and shelves.
Tables and counters.
Teletypewriters.
Time clocks.
Typewriters.
Vacuum cleaners.
Water coolers.
Wiring for office equipment (movable).

NOTE A.—See note A, account 1213.

NOTE B.—Small articles of slight value or of short life (see instruction 19(c)) shall be charged to the appropriate expense accounts.

1236—Accumulated Depreciation—Furniture and Office Equipment (class I).

This account shall be credited as provided in instructions for account 1214. Entries in this account shall reflect transactions relating to furniture and office equipment only.

NOTE A.—See note A, account 1214.

1237—Miscellaneous Equipment (class I).

(a) This account shall include the cost (see instruction 19) of motor carrier equipment (such as miscellaneous wheeled equipment used at terminals and loading platforms in connection with handling traffic), driveaway equipment, airplanes, and pleasure boats used to entertain customers.

(b) Records shall be maintained so as to show separately the cost of each major item of equipment. (See instruction 19(c).)

ITEMS

Airplanes.
Blocks and falls.
Boats (pleasure).
Canvas covers (tarpaulins).
Chain hoists.
Cranes (not installed on revenue vehicles).
Dollies (platform).
Equipment used in vacation camps for employees.
Fork trucks.
Hamper trucks.
Hand trucks.
Lift trucks.
Mechanical loading devices.
Pallets.
Platform trucks and tractors.
Rollers.
Ropes and cables.
Scales.
Signal equipment.
Signs (electric and portable).
Skidboards.
Tow bars, governors, and brake controls (driveaway operations).
Weighing devices.

NOTE A.—See note A, account 1213.

1238—Accumulated Depreciation—Miscellaneous Equipment (class I).

This account shall be credited as provided in the explanation for account 1214. Entries in this account shall reflect transactions relating to miscellaneous equipment only.

NOTE A.—See note A, account 1214.

1241—Improvements to Leasehold Property (class I).

(a) This account shall include, except as provided in paragraph (b) of this account, the cost to the carrier of initial improvements (including rearrangements, additions, and betterments) to property used in its motor carrier operations (for items affected, see accounts 1210 through 1237), and held under lease or through control of the carrier owning the property, and the cost of any subsequent additions to and betterments of such leased or controlled property but not including replacements.

(b) When the cost of alterations to leased property used in motor carrier operations otherwise chargeable to this account is not in excess of $200 or the period of the lease is less than 1 year, the cost may be charged to the accounts chargeable with the cost of such repairs to such property. (See instruction 19(c).)

NOTE A.—If the lease agreement provides that structures or other improvements placed on leased property by the lessee shall remain the property of said lessee and may be removed at the expiration of the lease, the investment in such improvements and depreciation accruals thereon shall be transferred to the appropriate accounts at that time.

NOTE B.—Improvements to leasehold property which is leased for less than 1 year shall be charged to Account 4590—Other Operating Supplies and Expenses.

1242—Accumulated Amortization—Improvements to Leasehold Property (class I).

Amortization in improvements to property used in carrier operations and held under lease or through control of the carrier owning the property shall be accounted for in the same manner as for other owned depreciable property. (See instruction 23(c).)

1243—Undistributed Property (class I).

When a carrier purchases or sells any property constituting a distinct operating unit (see definition 23) or otherwise

finds it necessary because of incomplete financial records to make a general readjustment of operating property records, temporary debits or credits to this account may be made with approval of the Commission, and the distribution of the amounts involved shall be made promptly to the appropriate accounts after authorization by the Commission.

1244—Accumulated Depreciation—Undistributed Property (class I).

Depreciation on items carried in Account 1243—Undistributed Property, shall be accounted for in the same manner as for other depreciable property. Balances in this account shall be distributed to the appropriate accumulated depreciation accounts at the same time as the related balances in account 1243 are distributed to the appropriate carrier operating property accounts.

1245—Unfinished Construction (class I).

(a) This account shall include the cost of carrier operating property under construction but not ready for service. It shall include all elements of cost as set forth in instruction 19.

(b) When the construction of property has been completed, the amount representing its cost, accumulated in this account, shall be transferred to the appropriate carrier operating property account.

NOTE A.—This account is primarily intended to include only charges for new construction not involving any replacement. If, however, at the beginning of a job involving the replacement or retirement of any operating property, the accounting carrier makes full credits therefor to the appropriate property accounts, the cost of rebuilding property or of installing new property in substitution or replacement, may be carried in this account pending completion of the work. (See also instruction 19(b) and Account 1512—Other Deferred Debits.)

NOTE B.—The cost of used operating equipment (less the value of tires and tubes in the case of revenue equipment) and the additional expense of remodeling shall be debited to this account when the acquired equipment is being remodeled or converted immediately after the purchase. Upon completion of the work the total cost shall be transferred to the appropriate account 1221 or 1223. Equipment acquired for future remodeling or conversion shall be carried in Account 1512—Other Deferred Debits and shall be transferred to this account when reconstruction work has begun.

1251—Carrier Operating Property Leased to Other (class I).

(a) This account shall include the cost (see instruction 19) of carrier operating property owned by the carrier but leased to others as part of a distinct operating unit (see definition 23) or system for use in motor carrier operations, where the lessee has exclusive possession.

(b) This account shall be subdivided to reflect separately the investment in each carrier operating property account.

NOTE A.—Carrier operating property included in the temporary lease of a distinct operating unit pending sale shall not be transferred to account 1251.

NOTE B.—See note A, account 1213.

1252—Accumulated Depreciation—Carrier Operating Property Leased to Others (class I).

Depreciation on items carried in Account 1251—Carrier Operating Property Leased to Others, shall be accounted for in the same manner as for other owned depreciable carrier operating property.

NOTE A.—See note A, account 1214.

1261—Property Used in Other than Carrier Operations (classes I and II).

This account shall include the book cost of land, structures, and equipment owned by the carrier but used in operations other than motor carrier operations, and not provided for in carrier operating property accounts 1210 to 1251, inclusive. (See instruction 19(1).) Investments in other businesses, which are treated as divisions of one organization with one set of books, shall also be included in this account.

NOTE A.—See note A, account 1213.

NOTE B.—Investments in vehicles which are leased to others without drivers, and over which the carrier does not retain any measure of control, shall be included in this account when not used interchangeably in carrier operations. Rental income from and any expenses for such vehicles shall be included in account 8100 (class II) or accounts 8810 (class I) and 8820 (class I). (See account 5820 for vehicles representing component elements of a distinct operating unit.)

1262—Accumulated Depreciation—Property Used in Other Than Carrier Operations (classes I and II).

This account shall include amounts accumulated for depreciation and amortization of properties carried in account 1261. (See instruction 23(e), see also accounts 8100 and 8500.)

NOTE A.—See note A, account 1214.

INTANGIBLE PROPERTY

1310—Organization, Franchises, and Permits (class II).

This account shall include the items in accounts 1313, 1321, and 1331.

1312—Accumulated Amortization—Organization, Franchises, Permits (class II).

This account shall include the items in accounts 1314, 1322, and 1332. (See instruction 23(d).)

1313—Organization (class I).

(a) This account shall include fees paid to State or other governmental authority for the privilege of incorporation, and expenditures incident to organizing the corporation, partnership, or other enterprise, and putting it into readiness to do business.

(b) When charges are made to this account for organization expenses incurred in mergers, consolidations, acquisitions, or reorganizations, amounts previously included herein on the books of the retiring companies shall not be carried over. If such items represent part of the assets acquired, they shall be included in Account 1341—Other Intangible Property. (See instruction 20.)

ITEMS

Fees and expenses for incorporation or forming a partnership.

Fees and expenses for mergers or consolidations.

Office expenses incident to organizing the company.

Stock and minute books and corporate seal.

NOTE A.—This account shall not include any discounts upon securities issued or assumed; nor shall it include any costs incident to negotiating loans, selling bonds, or other evidences of debt, or expenses in connection with the authorization, issuance, or sale of stock. (See instructions 16 and 17 and Accounts 2032—Discount on Capital Stock, and 2033—Commission and Expense on Capital Stock.)

NOTE B.—Exclude from this account, and include in Account 5930—Professional Services—Outside, the cost of preparing and filing papers in connection with the extension of the term of incorporation unless the first organization costs have been written off.

1314—Accumulated Amortization—Organization (class I).

(a) This account shall be credited with amounts charged to Series 8400—Other Nonoperating Income, or other appropriate account, for amortization or write-off of the first cost of organization. (See account 1313.)

(b) Retirement accounting, when applicable, shall be performed as provided in instruction 21(b).

1321—Franchises (class I).

(a) This account shall include amounts actually paid to a State or political subdivision thereof, or to other governmental authorities in consideration of franchises, consents, or certificates representing the cost of acquisition of operating rights and running in perpetuity or for a specified term of more than 1 year.

(b) This account shall also be charged with expenditures incident to applications for franchises, consents, or certificates if such applications are acted upon favorably by the regulatory body, including fees for legal and auditing services, expenses of witnesses, cost of newspaper and other advertisements, et cetera, and pay and expenses of employees engaged in preparing exhibits and other data for hearings. (See note B.)

(c) When a franchise, consent, or certificate is acquired by assignment, the charge to this account shall not exceed its actual cost to the original holder thereof as set out in paragraphs (a) and (b) of this account. Payments by the acquiring carrier in excess of the cost to the original holder, together with any expenses incurred by it in effecting the transfer, shall be debited to Account 1341—Other Intangible Property. (See, however, instruction 20.)

(d) This account shall be maintained to reflect separately perpetual and fixed-term franchises.

NOTE A.—Regularly recurring payments made to any political subdivision for the right to conduct motor carrier operations within its boundaries shall be charged to the 4700 series of accounts: Operating taxes and licenses.

NOTE B.—If an application for a franchise, consent, or certificate is denied, expenditures incident to the application shall be charged to Account 8400—Other Nonoperating Income (net), for class II carriers, and Account 8429—Other Nonoperating Deductions—Other, for class I carriers.

1322—Accumulated Amortization—Franchises (class I).

(a) This account shall be credited with amounts charged to Account 5390—Amortization or other appropriate account for amortization of the cost of acquiring franchises, consents, or certificates having a fixed-term life. This account shall also be credited with amounts charged to Account Series 8400—Other Nonoperating Income (net), or Account Series 8800—Extraordinary Items, as appropriate, for amortization or writeoff of the cost of acquiring such items, which do not have a fixed-term life. (See instructions 23(d) and 29.)

(b) When any franchise, consent, or certificate expires, is sold or relinquished, or is otherwise retired from service, this account shall be charged with the amount previously credited hereto in respect of such property, and retirement accordingly shall be performed as provided in instruction 21(b).

(c) This account shall be maintained in such manner as to show the nature and amounts of debits and credits thereto.

1331—Permits and Patents (class I).

This account shall include the cost (see instruction 19) of permits, patent rights, licenses, and privileges necessary or valuable to the economical conduct of motor carrier or noncarrier operations, and which have a life of more than 1 year from the date they become effective.

1332—Accumulated Amortization—Permits and Patents (class I).

(a) This account shall be credited with amounts charged to Account 5390—Amortization, Account Series 8400—Other Nonoperating Income (net) (classes I and II), or Account Series 8800—Extraordinary Items, as appropriate, for the amortization or writeoff of the cost of acquiring permits, patents, licenses, and privileges with either a fixed-term or perpetual life.

(b) When any right or license included in account 1331 expires or is canceled and is not immediately renewed, is sold, or otherwise disposed of, retirement accounting shall be performed as provided in instruction 21(b).

1341—Other Intangible Property (classes I and II).

(a) This account shall include any intangibles not provided for elsewhere, including the undistributed portions of the purchase cost of a transportation system or portion thereof, constituting a distinct operating unit (see definition 23) not includible in specific accounts provided for assets acquired or liabilities assumed. (See instruction 20.)

(b) This account shall also include the first cost (including transfer fees paid for obtaining a lease from the original lessee), of acquiring long-term and perpetual leaseholds of land and easements, but not rents payable periodically in consideration of rights so obtained.

NOTE A.—Tax benefits realized as the results of the application of the net operating loss deduction, capital loss carryovers, etc., previously generated by an acquired carrier shall be credited to this account to the extent of the intangibles recorded in this account resulting from the acquisition.

1342—Accumulated Amortization—Other Intangible Property (classes I and II).

(a) This account shall be credited with amounts charged to Account 5390—Amortization, Account Series 8400—Other Nonoperating Income (net), or Account Series 8800—Extraordinary Items, as appropriate, for the amortization or writeoff of the cost of acquiring fixed-term and perpetual leaseholds, easements, other interest in land, or other intangible property.

(b) When any such item in paragraph (a) of this section is sold, relinquished, or otherwise disposed of, retirement accounting shall be performed as provided in instructions 21, 23, and 29, as appropriate.

INVESTMENT SECURITIES AND ADVANCES

1410—Investments and Advances—Affiliated Companies (class II).

This account shall include the book cost (see definition 8) of the carrier's investments in securities issued or assumed by affiliated companies; notes of affiliated companies maturing later than 1 year from date of the current financial statements; and the amount of advances to and receivable from affiliated companies not subject to current settlement, including accrued interest on such advances when not subject to current settlement. Exclude from this account securities held in special funds or as temporary cash investments. (See definition 7, Account 1030—Temporary Cash Investments, for class II carriers, and accounts 1031 and 1032 for class I carriers, and instruction 18.)

NOTE A.—Balances in open accounts with affiliated companies which are subject to current settlement shall be included in Account 1120—Receivables From Affiliated Companies, for class II carriers, and in accounts 1121, 1122, or 1123, as appropriate, for class I carriers.

NOTE B.—Securities pledged shall be shown separately from securities unpledged.

NOTE C.—Securities borrowed by the carrier and pledged shall not be included in this account. A memorandum record shall be kept.

1411—Common Stocks; Affiliated Companies (class I).

This account shall be debited as set forth in account 1410, with regard to investments in common stocks of affiliated companies only.

1413—Preferred Stocks; Affiliated Companies (class I).

This account shall be debited as set forth in account 1410, with regard to investments in preferred stocks of affiliated companies only.

1415—Bonds; Affiliated Companies (class I).

This account shall be debited as set forth in account 1410, with regard to investments in bonds of affiliated companies only.

1417—Notes; Affiliated Companies (class I).

This account shall be debited as set forth in account 1410, with regard to investments in notes of affiliated companies only.

1419—Other Investments; Affiliated Companies (class I).

This account shall be debited as set forth in account 1410, with regard to all other investments in affiliated companies not included in accounts 1411, 1413, 1415, or 1417.

1421—Advances; Affiliated Companies (class I).

This account shall be debited as set forth in account 1410, with regard to advances made to affiliated companies.

1428—Adjustments—Investments and Advances; Affiliated Companies (classes I and II).

This account shall be credited with amounts charged to Account Series 8400—Other Nonoperating Income (net), or Account Series 8800—Extraordinary Items, as appropriate, to provide a reserve for adjustments in the value of investment securities included in Account 1410—Investment and Advances; affiliated companies, for class II motor carriers, and accounts 1411, 1413, 1415, 1417, 1419, or 1421, as appropriate, for class I motor carriers. (See instruction 18(b).)

1430—Other Investments and Advances (class II).

This account shall include the book cost (see definition 8 and instruction 18(a)) of the carrier's investments in securities issued or assumed by other than affiliated companies; notes of other companies and persons, maturing later than 1 year from the date of the current financial statements; the cash surrender values of insurance policies carried on the lives of officers and employees when the carrier is beneficiary of such policies (see instruction 22, note A); advances to other companies and individuals, and open accounts receivable not subject to current settlement. (See Account 1030—Temporary Cash Investments, for class II motor carriers, or accounts 1031 and 1032, as appropriate, for class I motor carriers. See also instruction 18.) When an interest in any nonaffiliated company is received in payment of transportation charges billed to such companies, the value of such interest shall be included in this account.

NOTE A.—Balances in open accounts with other companies and individuals which are subject to current settlement shall be included in accounts receivable.

NOTE B.—Profits and losses resulting from the sale of securities of others shall be included in Account 8400—Other Nonoperating Income (net) (class II), and Account 8410—Other Nonoperating Income (class I), or 8420—Other Nonoperating Deductions (class

I), as appropriate; or, when qualifying as extraordinary pursuant to instruction 8, shall be included in Account 8800—Extraordinary Items (class II), and Account 8810—Extraordinary Items (net) (class I).

NOTE C.—Securities pledged shall be shown separately from securities unpledged.

NOTE D.—Securities borrowed by the carrier and pledged shall not be included in this account. A memorandum record shall be kept.

1431—Common Stocks; Other (class I).

This account shall be debited as set forth in account 1430, with regard to investments in common stock issued or assumed by other than affiliated companies.

1433—Preferred Stocks; Other (class I).

This account shall be debited as set forth in account 1430, with regard to investments in preferred stock issued or assumed by other than affiliated companies.

1435—Bonds; Other (class I).

This account shall be debited as set forth in account 1430, with regard to investments in bonds issued or assumed by other than affiliated companies.

1437—Notes; Other (class I).

This account shall be debited as set forth in account 1430, with regard to investments in notes issued or assumed by other than affiliated companies.

1439—Other Investments; Other (class I).

This account shall be debited as set forth in account 1430, with regard to all other investments in other than affiliated companies not included in accounts 1431, 1433, 1435, or 1437.

1441—Advances; Other (class I).

This account shall be debited as set forth in account 1430, with regard to advances made to other than affiliated companies.

1448—Adjustments—Other Investments and Advances (classes I and II).

This account shall be credited with amounts charged to Account Series 8400—Other Nonoperating Income (net), or Account Series 8800—Extraordinary Items, as appropriate, to provide a reserve for adjustments in the value of investment securities included in Account 1430—Other Investments and Advances, for class II motor carriers, and accounts 1431, 1433, 1435, 1437, 1439, or 1441, for class I motor carriers. (See instruction 18(b).)

1451—Special Funds (classes I and II).

(a) This account shall include the amount of cash or other assets held by trustees or fiscal agents in charge of sinking funds, or by the carrier itself when they are segregated in a distinct fund, for the purpose of redeeming outstanding obligations. (See instruction 18.)

(b) This account shall also include the amount of cash and the cost (see instruction 18) of securities of other companies and other assets which have been specifically set aside to provide a fund for the replacement of units of depreciable property.

(c) This account shall also include the amount of cash and the cost (see instruction 18) of securities of other companies and other assets in insurance, employees' pension, savings, relief, hospital, and other funds which have been raised and specifically set aside or invested for purposes not provided for elsewhere, including deposits with State commissions to guarantee continuing payments to the beneficiaries of workmen's compensation claims, and the face value of securities issued or assumed by the carrier which may be held alive in such funds as provided in instructions 16 and 17.

(d) This account shall also include deposits in lieu of mortgaged property sold and other trust deposits, pending their refund when equivalent property is acquired.

(e) This account shall also include cash set aside for self-insurance for losses estimated in accounts 2171 through 2175.

(f) A separate subdivision shall be kept for each fund, the title of which shall designate the obligation in support of which the fund was created.

Amounts deposited with trustees or other fiscal agents on account of mortgaged property sold, when held for the redemption of securities.
Cash.
Live securities issued or assumed by the carrier, at face value. (For conditions under which such securities may be kept alive, see instruction 16(d).)
Securities of the carrier issued to trustees without intervening sale, at face value.
Securities of other companies or other assets, at cost except as otherwise provided herein.
Self-insurance, set aside in cash.

NOTE.—Interest and dividends on securities held in this account shall be credited to Accounts 8210—Interest Income, and 8220—Dividend Income, as appropriate.

DEFERRED CHARGES

1510—Deferred and Miscellaneous Debits (class II).

This account shall include the items in accounts 1511 and 1512.

1511—Unamortized Debt Discount and Expense (class I).

This account shall include the total of the net debit balances representing the excess of the discount and expense over the premium in connection with the issuance of each class of the carrier's outstanding long-term or equivalent obligations. Fees for listing long-term obligations on stock exchanges and material costs of tax stamps (for notes, mortgages, et cetera) shall be charged directly to this account. Separate subdivisions shall be maintained in respect of each issue of such obligations (see instruction 17).

NOTE A.—When long-term obligations are refinanced the balance of debt discount and expense pertaining to the old obligations shall be transferred to Account 8400—Other Nonoperating Income (net).

1512—Other Deferred Debits (class I).

(a) This account shall include all debit balances in suspense accounts that cannot be entirely cleared and disposed of until further information is received; also items of a deferred nature not includible in account 1511 (class I) (see paragraph (b) of this account for prepayments) which are subsequently to be amortized to the appropriate operating expense or other accounts. This includes items such as (see instruction 6):

(1) Acquisition of equipment for remodeling or conversion at some future date. (See account 1245, note B.)

(2) Advances made to a railroad for the construction of a spur track to serve the carrier's terminal under an agreement by the terms of which the advance will be repaid at a specific rate per loaded car placed on the spur track during the period of the agreement. (Any unrefunded balance at the termination of the agreement shall be charged to account series 8400.)

(3) Amounts paid for options pending final disposition.

(4) Deposits, in escrow or otherwise, with regulatory commissions and others.

(5) Deposits made on equipment purchases.

(6) Deposits with banks which have failed, pending determination of loss.

(7) Expenditures for plans and investigations made for determining the feasibility of projects under contemplation, pending further disposition.

(8) Expenditures for valuations, inventories, and appraisals made in connection with applications for or the contemplated purchase or sale of operating rights and other property. (See instruction 19(a).)

(9) Expenses and revenues in connection with the operation of a lunchroom for employees (net profits shall be transferred to Account 3900—Other Operating Revenue, net losses shall be transferred to Account 4690—Other General Supplies and Expenses).

(10) Interest accrued on reacquired mortgage notes under the following arrangement: the carrier issues mortgage notes which are sold through a bank. Subsequently the carrier reacquires some of the notes and the bank requires that interest be paid on the active issue, including the notes reacquired by the carrier. The interest repaid to the carrier by the bank on those notes shall be credited to this account.

(11) Interest and finance fees included in the face value of equipment and other obligations (a liability being recorded for the face value). Proportionate amounts of the interest and finance fees included in periodic payments on these obligations shall be charged to the appropriate interest expense account (series 5600). (Material finance fees shall not be included in this account, but in Account 1511—Unamortized Debt Discount and Expense with Amortization to Account 5670—Amortization of Debt Discount and Expense.)

(12) Periodic payments made to repurchase in installments the carrier's common stock which was paid to unsecured creditors under a reorganization plan. (When the creditors have been repaid in full and the stock certificates are returned accounting shall be per-

formed in accordance with instruction 16 (d) and (e).)

(13) Prepayments of rent for the final year of a lease which are not recoverable if the lease obligations are not fulfilled. (Monthly installments shall be charged to Account 5510—Building Operating Rents Over the Final Year of the Lease.)

(14) Storage charges recollectible from shippers, when the consignee refuses to accept delivery, until settlement is made.

(15) The cost of towing and reloading wrecked vehicles which is reimbursable by insurance companies. (Any debit or credit remaining in this account after payment by the insurance companies shall be transferred to Account 4696—Other General Supplies and Expenses—Maintenance.)

(b) If deposits are not recoverable, or projects in connection with which preliminary costs were incurred are abandoned, the amounts expended shall be charged to Account Series 8400—Other Nonoperating Income (net) or Account Series 8800—Extraordinary items, as appropriate.

(c) The long-term portion (in excess of 1 year) of prepayments for insurance, interest, and rents is includible in this account.

(d) Other debit items which are subject to amortization by order of the Commission, are also includible in this account.

1551—Clearing Accounts (classes I and II).

This account shall include the balance in clearing accounts maintained to facilitate the retirement of property (see instruction 21(a)); carry temporarily the cost of operating and maintaining such facilities as office buildings, storehouses, et cetera, and such overhead costs as it is desirable to apportion to the construction, operating, and other accounts involved. (See instruction 10.)

NOTE A.—Revenue equipment which is being converted shall be carried in this account and retired in accordance with instruction 21.

Liabilities and Equity

CURRENT LIABILITIES

2010—Notes Payable and Matured Obligations (class II).

This account shall include the items in accounts 2011 and 2012.

2011—Notes payable (class I).

(a) This account shall include the face value of outstanding obligations in the form of notes, drafts, acceptances, and similar evidences of indebtedness which by their terms do not run for a period in excess of 1 year from the date of the current financial statements, including the face value of notes receivable, discounted, or sold without releasing the carrier from liability as endorser thereon. Other items includible in this account are loans secured by insurance policies, and advances made to the carrier by its officers and employees which are covered by notes (see account 2031) subject to current settlement.

(b) Subdivisions shall be maintained to show separately obligations maturing upon demand and obligations bearing a specified date of maturity.

NOTE A.—Notes payable to affiliated companies which are subject to current settlement shall be included in Account 2020—Payables to Affiliated Companies, for class II motor carriers, and Account 2021—Loans and Notes Payable to Affiliated Companies, for class I motor carriers. (See also Account 2310—Advances Payable—Affiliated Companies, for class II carriers, and Account 2311—Notes Payable—Affiliated Companies, for class I carriers.)

NOTE B.—Unmatured equipment obligations shall be included in Account 2161—Current Obligations and Other Debt, or Account 2331—Equipment Obligations (long-term), as appropriate.

2012—Matured Long-Term Obligations (class I).

This account shall include the amount (including obligations for premiums) of equipment obligations, long-term obligations, and receivers' certificates matured and unpaid without any specific agreement for extension of maturity, including unpresented bonds called for redemption.

NOTE A.—When a conditional long-term sales contract is declared in default and the entire unpaid balance is due and payable, such entire balance shall be transferred to this account. If the carrier is released from immediate liability for the entire balance by a subsequent arrangement, it shall be transferred back to the appropriate long-term liability account.

2020—Payables to Affiliated Companies (class II).

This account shall include the items in accounts 2021, 2022, and 2023.

2021—Loans and Notes Payable to Affiliated Companies (class I).

This account shall include loans, notes, and drafts payable to affiliated companies (see definition 7) which are subject to current settlement.

NOTE A.—On the balance sheet, payables to affiliated companies shall be offset against receivables of the same type from the same companies, where this offset is consistent with the intent of the parties to settle on a net basis.

NOTE B.—Items which are not subject to current settlement shall be included in Account 2310—Advances Payable—Affiliated Companies, for class II carriers, and account 2311 or 2312, as appropriate, for class I carriers.

2022—Interest and Dividends Payable to Affiliated Companies (class I).

This account shall include the total of interest and dividends, which are subject to current settlement and payable to affiliated companies. (See definition 7.)

NOTE A.—See note A, account 2021.

NOTE B.—Items which are not subject to current settlement shall be included in Account 2310—Advances Payable—Affiliated Companies, for class II carriers, and Account 2313—Interest Accrued Not Subject to Current Settlement, for class I carriers.

NOTE C.—No amount representing dividends payable shall be included in this account unless they have been declared or guaranteed.

2023—Accounts Payable to Affiliated Companies (class I).

This account shall include the total of amounts payable to affiliated companies (see definition 7) which are subject to current settlement, such as credit balances in open accounts for services rendered, material furnished, interline account balances, claims, rent for use of property, and similar items.

NOTE A.—See note A, account 2021.

NOTE B.—Items which are not subject to current settlement shall be included in Account 2310—Advances Payable—Affiliated Companies, for class II carriers, and Account 2312—Open Accounts Not Subject to Current Settlement, for class I carriers.

2031—Accounts Payable; Officers, Stockholders, and Employees (classes I and II).

This account shall include the total of current accounts payable (not covered by notes) to officers, stockholders, and employees that are subject to current settlement.

2032—Accounts Payable; Interline (classes I and II).

This account shall include the balances due other carriers and agents in favor of each of which there is a credit balance representing interline accounts.

NOTE A.—Drafts drawn on the carrier by officers, employees, or agents in payment of interline freight accounts, settlement of claims, et cetera, shall be charged to this account.

2033—Accounts Payable; Employee Withholding (classes I and II).

This account shall include the carrier's liability for deductions withheld from employees' wages for social security, income taxes, the purchase of Government bonds and other savings plans, and similar items.

2034—Accounts Payable; Other (classes I and II).

This account shall include amounts payable to others (except affiliated companies) that are subject to current settlement, for materials and supplies and services received, including rents payable for the use of revenue vehicles and other property; other matured rents, amounts due public authorities (including the liability for a tax penalty), amounts of payable judgments, charges and advances recoverable from customers, the carrier's liability for taxes collected from customers (to be set up either when freight charges are recorded or collected), and other similar items, not included in accounts 2031, 2032, and 2033.

2041—Salaries and Wages Payable (classes I and II).

This account shall include the amount of wages payable or accrued payrolls. Unclaimed wages shall be transferred to Account 2130—Other Current and Accrued Liabilities, for class II motor carriers, and Account 2181—Other Current Liabilities, for class I motor carriers.

2051—C.o.d.'s Unremitted (classes I and II).

(a) This account shall be credited with amounts of c.o.d.'s collected from consignees for shippers on freight delivered.

(b) This account shall be debited when remittances of amounts of c.o.d.'s are made to shippers.

NOTE A.—Checks made payable to the shipper received in payment of c.o.d. charges shall not be credited to this account. A memorandum record shall be kept.

NOTE B.—Fees for handling c.o.d.'s shall be credited to the same account to which the transportation revenue is credited.

NOTE C.—If desired, this account may be credited with amounts concurrently charged to accounts receivable, representing c.o.d.'s collectible by the carrier; amounts of c.o.d.'s on interline shipment collectible by other carriers shall not be entered in this account.

2111—Gasoline, Other Fuel, and Oil Taxes; Accrued (classes I and II).

(a) This account shall be credited each month with the amount of taxes accrued during the month, based on the consumption of gasoline, other fuel, and oil, with concurrent debits to the appropriate accounts for tax charges. These estimates shall be adjusted from time to time during the year so that the tax expense accounts may show, as nearly as possible, the taxes applicable to each period. Payments of taxes which are accrued in this account shall be debited to this account.

(b) The records supporting entries to this account shall be kept so that the carrier can furnish information as to the basis for each tax accrual, the kinds of taxes paid, the amount of each, and the accounts charged with the tax accruals.

(c) Credits to this account shall be made for accrued gasoline, other fuel, and oil taxes only.

NOTE A.—Gasoline, other fuel, and motor oil taxes shall be debited to Account 1151—Material and Supplies (classes I and II) concurrently with the purchase of such gasoline, other fuel, and motor oil. Based on the consumption of these supplies, prorated portions of the related taxes shall be accrued in this account and charged to accounts 4710 and 4760.

2112—Vehicle Licenses and Registration Fees; Accrued (classes I and II).

(a) This account shall be credited each month with the amount of fees or taxes accrued during the month, with concurrent debits to the appropriate accounts for tax charges. These estimates shall be adjusted from time to time during the year so that the tax expense accounts may show, as nearly as possible, the taxes applicable to each period. Payments of taxes which are accrued in this account shall be debited to this account.

(b) The records supporting entries to this account shall be kept so that the carrier can furnish information as to the basis for each tax accrual, the kinds of taxes paid, the amount of each, and the accounts charged with the tax accruals.

(c) Credits to this account shall be made for accrued vehicle licenses and registration fees only.

NOTE A.—Amounts representing prepayment of taxes applicable to subsequent periods shall be included in Account 1140—Prepayments, for Class II Carriers, and Account 1141—Prepaid Taxes and Licenses, for Class I Carriers.

2113—Real Estate and Personal Property Taxes; Accrued (classes I and II).

(a) and (b): For explanation, see account 2112.

(c) Credits to this account shall be made for accrued real estate and personal property taxes only.

NOTE A.—See note A, account 2112.

2114—Social Security Taxes; Accrued (classes I and II).

(a) and (b): For explanation, see account 2112.

(c) Credits to this account shall be made for accrued social security taxes only.

NOTE A.—See note A, account 2112.

NOTE B.—The carrier's liability for social security and income taxes deducted from employees' wages for payment to taxing bodies shall be included in Account 2033—Accounts Payable; Employee Withholding.

2115—Other Taxes; Accrued (classes I and II).

(a) and (b): For explanation, see account 2112.

(c) Credits to this account shall be made for all other accrued operating taxes (except income taxes).

NOTE A.—See note A, account 2112.

2121—Accrued Federal Income Taxes (classes I and II).

This account shall be credited each month with the amount of Federal income taxes accrued during the month. Credits to this account that are based upon estimates shall be adjusted from time to time during the year so that the tax expense account may show, as nearly as possible, the taxes applicable to each period. Payments of taxes for which accruals have been made shall be debited to this account.

NOTE A.—The liability for income taxes of sole proprietors or members of a partnership shall not be included in this account.

2122—Accrued State Income Taxes (classes I and II).

This account shall be credited each month with the amount of State income taxes accrued during the month. Credits to this account that are based upon estimates shall be adjusted from time to time during the year so that the tax expense account may show, as nearly as possible, the taxes applicable to each period. Payments of taxes for which accruals have been made shall be debited to this account.

NOTE A.—See note A, account 2121.

2123—Accrued Other Income Taxes (classes I and II).

(a) This account shall be credited each month with the amount of all other income taxes accrued during the month. Credits to this account that are based upon estimates shall be adjusted from time to time during the year so that the tax expense accounts may show, as nearly as possible, the taxes applicable to each period. Payments of taxes for which accruals have been made shall be debited to this account.

(b) The records supporting entries to this account shall be kept so that the carrier can furnish information as to the basis for each tax accrual, the kinds of taxes paid, the amount of each, and the accounts charged with the tax accruals.

NOTE A.—See note A, account 2121.

2130—Other Current and Accrued Liabilities (class II).

This account shall include the items in account 2131 through 2181.

2131—Dividends Payable (class I).

(a) This account shall include the amount of dividends declared but not paid on any issue of capital stock of the carrier. Dividends shall be credited to this account as of the day upon which they become a liability of the carrier.

(b) A separate subdivision shall be maintained for dividends on each class and series of stock.

NOTE A.—Dividends declared and payable to affiliated companies shall be included in Account 2020—Payables to Affiliated Companies, for class II motor carriers, and Account 2022—Interest and Dividends Payable to Affiliated Companies, for class I motor carriers.

2141—Notes and Advances Payable (interest accrued) (class I).

(a) This account shall be credited each month with the amount of interest accrued during the month but not paid, with concurrent debits to the appropriate accounts for interest charges, on all indebtedness of the carrier except interest which is added to the principal. Payments of interest for which accruals have been made in this account shall be debited hereto.

(b) When interest matures without being paid, it shall be charged to this account and credited to Account 2020—Payables to Affiliated Companies, for class II carriers and Account 2022—Interests and Dividends Payable to Affiliated Companies, or account 2130 for class II carriers, and accounts 2151 to 2155, inclusive, for matured interest, as appropriate, for class I carriers.

NOTE A.—Interest accrued upon any judgment against the carrier shall be credited to the account to which such judgment stands credited.

2142—Equipment Obligations (interest accrued) (class I).

For explanation, see account 2141.

2143—Bonds and Debentures (interest accrued) (class I).

For explanation, see account 2141.

2144—Other Long-Term Obligations (interest accrued) (class I).

For explanation, see account 2141.

2145—Other Interest (interest accrued) (class I).

For explanation, see account 2141.

NOTE A.—The liability for interest on taxes shall be included in this account.

2151—Notes and Advances Payable (matured interest) (class I).

This account shall include the amount of matured and unpaid interest on obligations of the accounting carrier whether the cause of the failure to pay the interest is on the part of the creditor or for other reasons, except where such interest is added to the principal of the obligation. Interest payable to affiliated companies shall be included in Account 2020—Payables to Affiliated Companies, for class II carriers, and Account 2022—Interest and Dividends Payable to Affiliated Companies, for class I carriers.

2152—Equipment Obligations (matured interest) (class I).

For explanation, see account 2151.

2153—Bonds and Debentures (matured interest) (class I).

For explanation, see account 2151.

2154—Other Long-Term Obligations (matured interest) (class I).

For explanation, see account 2151.

2155—Other Interest (matured interest) (class I).

For explanation, see account 2151.

2161—Current Equipment Obligations and Other Debt (class I).

This account shall include the total amount of bonds, debentures, equipment obligations, capitalized lease obligations, and other long term obligations, including obligations maturing serially or payable in installments (included in accounts 2331 through 2334), which are due and payable within 1 year, and for which arrangements for refunding have not been made or for which no sinking funds have been provided. This account shall be subdivided according to the different classes of debt so maturing.

2171—Self-Insurance (estimated liabilities; accrued) (class I).

(a) This account shall be credited with the amounts accrued for estimated losses through collision, accident, fire, theft, flood, or other hazards to the carrier's own property or to property leased from others, that are not covered by commercial insurance. (See instruction 22(c) and (f).)

(b) If carrier operating property is destroyed or so badly damaged as to require retirement, and provision has been made in this account for such risks, it shall be charged with the amount of the loss not covered by commercial insurance and additional retirement accounting shall be performed as set out in instruction 21(a).

(c) This account shall be maintained in such manner as to show the amount of each separate estimate liability and the nature of and amounts of debits and credits thereto. Adjustments for material over- or under-accruals shall be made periodically.

(d) At the close of the accounting period (i.e., calendar year) the estimated amounts not payable within 1 year, covering liability for claims for loss and damage, and similar items shall be transferred to Account 2511—Estimated Liabilities (classes I and II).

2172—Personal Injuries, Property Damage Claims, and Workmen's Compensation Claims (estimated liabilities; accrued) (class I).

(a) This account shall be credited with the amounts accrued for estimated liabilities arising from claims for deaths of or injuries to employees and others, and for damages to property not owned or held under lease by the carrier, that are not covered by commercial insurance. (See instruction 22(c).)

(b) This account shall be charged with payments of claims for injuries to persons and damage to property of others which are not recoverable from insurance companies or others. (See instruction 22(a).)

(c) This account shall be maintained in such manner as to show the amount of each separate liability estimate and the nature of and amounts of debits and credits thereto. Adjustments for material over- or under-accruals shall be made periodically.

(d) At the close of the accounting period (i.e., calendar year) the estimated amounts not payable within 1 year, covering liability for claims for injuries to persons, loss and damage, and similar items shall be transferred to Account 2511—Estimated Liabilities (classes I and II).

2173—Cargo Loss and Damage Claims (estimated liabilities; accrued) (class I).

(a) This account shall be credited with the amounts accrued for estimated liabilities arising from claims for loss, destruction, damage, or delays to property entrusted to the carrier for transportation or storage, which are not covered by commercial insurance. (See instruction 22(c).)

(b) This account shall be charged with payments of such claims, which are not recoverable from insurance companies or others. (See, however, instruction 22(a) and (d).)

(c) The estimated value of property acquired in connection with the settlement of such claims shall be credited to this account. Any difference between this value (carried in account 1163) and the sales price at disposition of the property is also includible in this account.

(d) This account shall be maintained in such manner as to show the amount of each separate liability estimate and the nature of and amounts of debits and credits thereto. Adjustments for material over- or under-accruals shall be made periodically.

(e) At the close of the accounting period (i.e., calendar year) the estimated amounts in this account not payable within 1 year shall be transferred to Account 2511—Estimated Liabilities (classes I and II).

2174—Overcharge Claims (estimated liabilities; accrued) (class I).

(a) This account shall be credited with the amounts accrued for estimated liabilities arising from claims for overcharges.

(b) This account shall be charged with payments of such claims which are not recoverable.

(c) This account shall be maintained in such manner as to show the amount of each separate liability estimate and the nature of and amounts of debits and credits thereto. Adjustments for material over- or under-accruals shall be made periodically.

(d) At the close of the accounting period (i.e., calendar year) the estimated amounts in this account not payable within 1 year shall be transferred to Account 2511—Estimated Liabilities (classes I and II).

2175—Other Estimated Liabilities (estimated liabilities; accrued) (class I).

(a) This account shall be credited with the amounts accrued for liabilities estimated by the carrier for purposes which are not provided for in any of the preceding estimated liability accounts.

(b) This account shall be maintained in such manner as to show the amount of each separate liability estimate and the nature of and amounts of debits and credits thereto. Adjustments for material over- and under-accruals shall be made periodically.

(c) At the close of the accounting period (i.e., calendar year) the estimated amounts not payable within 1 year, covering liability for claims for injuries to persons, loss and damage, and similar items, shall be transferred to Account 2511—Estimated Liabilities (classes I and II).

2181—Other Current Liabilities (class I).

This account shall include all current and accrued liabilities not includible in any of the foregoing accounts. This includes unmatured rents accrued, unclaimed wages (see instruction 14), accrued bonuses, and vacation pay at the end of the year which are to be paid later, and similar items.

LONG-TERM DEBT

2310—Advances Payable—affiliated companies (class II).

This account shall include the items in accounts 2311, 2312, and 2313.

2311—Notes Payable (affiliated companies) (class I).

(a) This account shall include the amount of unsecured notes payable to affiliated companies which are not subject to current settlement. It shall also include notes payable on demand but which, by mutual agreement or understanding, will not be presented for payment within 1 year from date of the current financial statements.

(b) The current portion of long-term notes payable to affiliated companies shall be included in Account 2020—Payables to Affiliated Companies, for Class II Carriers, and Account 2021—Loans and Notes Payable to Affiliated Companies, for Class I Carriers.

2312—Open Accounts, Not Subject to Current Settlement (affiliated companies) (class I).

(a) This account shall include the amount of unsecured open accounts payable to affiliated companies which are not subject to current settlement.

(b) Open accounts that are subject to current settlement with affiliated companies (such as charges for materials and supplies currently furnished, and charges for repairs) shall be included in Account 2020—Payables to Affiliated Companies, for Class II Carriers, and Account 2023—Accounts Payable to Affiliated Companies, for Class I Carriers.

2313—Interest Accrued, Not Subject to Current Settlement (affiliated companies) (class I).

(a) This account shall include interest accrued on amounts included in accounts 2311 and 2312, when such interest is not subject to current settlement.

(b) Interest which is subject to current settlement shall be included in Account 2020—Payables to Affiliated Companies, for Class II Carriers, and Account 2022—Interest and Dividends Payable to Affiliated Companies, for Class I Carriers.

2320—Other Advances Payable (class II).

This account shall include the items in accounts 2321, 2322, and 2323.

2321—Notes Payable (other) (class I).

(a) This account shall include the amount of unsecured notes payable to individuals and companies, other than affiliated companies, which are not subject to current settlement. This account shall also include notes that are payable on demand but which, by mutual agreement, will not be presented for payment within 1 year from date of the current financial statements.

(b) The current portion of long-term notes payable to individuals and companies, other than affiliated companies, is includible in Account 2211—Equipment Obligations and Other Debt (due within 1 year).

2322—Open Accounts, Not Subject to Current Settlement (other) (class I).

(a) This account shall include the amount of unsecured advances and other unsecured obligations payable to individuals and companies, other than affiliated companies, evidenced by open accounts, which are not subject to current settlement. This account shall also include obligations that are payable on demand but which, by mutual agreement, will not be presented for payment within 1 year from date of the current financial statements.

(b) Amounts in open accounts payable to other than affiliated companies subject to current settlement, such as charges for materials and supplies currently furnished, charges for repairs to equipment, et cetera, shall be included in accounts 2031, 2032 or 2034, as appropriate.

2323—Interest Accrued, Not Subject to Current Settlement (other) (class I).

(a) This account shall include interest accrued on amounts included in accounts 2321 and 2322, when such interest is not subject to current settlement.

(b) Amounts of interest subject to current settlement shall be included in account 2141 or 2144, as appropriate.

2331—Equipment Obligations (classes I and II).

(a) This account shall include the face value of all unmatured long-term obligations issued by the carrier and not retired or canceled, for which units of revenue equipment and other automotive equipment have been pledged as security or are held under conditional sales contracts, such as equipment bonds, equipment notes, and chattel mortgages; also the face value of equipment obligations issued by others, the payment of which has been assumed by the carrier, and of equipment obligations so issued or assumed, the maturity of which has been extended by specific agreement. The liability for equipment obligations maturing within 1 year of the close of the accounting period is includible in Account 2130—Other Current and Accrued Liabilities (class II) and Account 2161—Current Equipment Obligations and Other Debt (class I). (See note A.)

(b) This account shall be kept so as to show the face value of equipment obligations (1) nominally issued, and (2) actually outstanding. (See definitions 4 and 29.)

(c) A separate subdivision shall be maintained for each class of equipment obligation and no issues shall be considered to be of the same class unless identical as to liability and nature of property covered.

NOTE A.—Equipment obligations matured and unpaid without specific agreement for extension as to time of payment, including unpresented equipment obligations called for redemption, shall be included in Account 2010—Notes Payable and Matured Obligations for class II carriers, and Account 2012—Matured Long-Term Obligations, for class I carriers.

NOTE B.—This account shall not include equipment obligations relating to other than motor carrier operations.

2332—Bonds and Debentures (classes I and II).

(a) This account shall include the face value of bonds and debentures, other than equipment obligations, issued by the carrier and maturing more than 1 year from the close of the accounting period; also the face value of such bonds and debentures issued by others, the payment of which has been assumed by the carrier. The liability for bonds and debentures maturing within 1 year of the close of the accounting period is includible in Account 2130—Other Current and Accrued Liabilities (class II) and Account 2161—Equipment Obligations and Other Debt (class I). (See note A.)

(b) This account shall be kept so as to show the face value of bonds and debentures (1) nominally issued, and (2) actually outstanding. (See definitions 4 and 29.)

(c) A separate subdivision shall be maintained for each class and series of bonds and debentures, and no issues shall be considered to be of the same class unless identical as to liability and nature of property covered.

NOTE A.—Bonds and debentures matured and unpaid without specific agreement for extension as to time of payment, including unpresented bonds and debentures called for redemption, shall be included in Account 2010—Notes Payable and Matured Obligations, for class II carriers, and Account 2012—Matured Long-Term Obligations, for class I carriers.

2333—Capitalized Lease Obligations (classes I and II).

(a) Long-term leases which are clearly in substance installment purchases shall be capitalized. The liability under such leases which have been capitalized in fixed asset accounts shall be recorded in this account. (See note B.)

(b) This account shall be kept so as to show the liability under each lease obligation.

NOTE A.—The portion of the liability for long-term leases which is payable within 1 year of the close of the accounting period is includible in Account 2130—Other Current and Accrued Liabilities (class II) and Account 2161—Current Equipment Obligations and Other Debt (class I).

NOTE B.—Leases which merely state the right to use property and a related obligation to pay specific rents over a definite future period shall not be considered to be assets and liabilities.

2334—Other Long-Term Obligations (classes I and II).

(a) This account shall include all long-term obligations not otherwise provided for, which mature more than 1 year from the date of the current financial statements. The liability for obligations maturing within 1 year of the close of the accounting period is includible in Account 2130—Other Current and Accrued Liabilities (class II) and Account 2161—Current Equipment Obligations and Other Debt (class I). (See note A.) This covers such items, executed or assumed, as real estate mortgages; assessments for public improvements; loans secured by insurance policies; serial notes payable over a period of more than 1 year; and other obligations maturing more than 1 year from date of the current financial statements.

(b) This account shall also include the face value of certificates of indebtedness issued upon the property of the carrier by receivers acting under the orders of a court.

(c) Separate subdivisions shall be maintained for each class of obligation included herein, and records shall be maintained to show separately for each issue all details as to date of issue, date of maturity, interest dates, and rates, security for obligations, et cetera.

NOTE A.—Matured obligations which are unpaid shall be included in Account 2010—Notes Payable and Matured Obligations, for Class II Carriers, and Account 2012—Matured Long-Term Obligations, for Class I Carriers.

2341—Reacquired Long-Term Obligations (classes I and II).

(a) This account shall include, in subdivisions for each class, the face value of any equipment or other long-term obligation, includible in accounts 2331, 2332, 2333, or 2334, which have been actually issued or assumed and reacquired by the carrier, and which are neither retired nor properly includible in sinking or other funds.

(b) This account shall be maintained so as to reflect separately securities pledged and unpledged.

NOTE A.—The accounting for the reacquisition and resale of long-term obligations shall be in accordance with instruction 17.

DEFERRED CREDITS

2410—Deferred Credits (class II).

This account shall include the items in accounts 2411 and 2412.

2411—Unamortized Premium on Debt (class I).

This account shall include the total of all credit balances representing the excess of the premium over the discount and expense in connection with the issuance of each class of the carrier's outstanding long-term or equipment obligations. Separate subdivisions shall be maintained in respect of each issue of obligations. (See instruction 17(d).)

2412—Other Deferred Credits (class I).

(a) This account shall include credit balances in suspense accounts that cannot be entirely cleared and disposed of until additional information is received, and other items of a deferred nature (see instruction 10), such as:

Returnable deductions from employee wages to provide a fund for accident claims charged against the employee.

Returnable deposits by owner-operators for payment of cargo loss and damage claims for which they can be held responsible.

Returnable deposits by drivers and other employees on badges, tools, et cetera.

Deposits by tenants representing rent for final month of leases.

(b) This account shall also include amounts representing investment tax credit being accounted for under the deferral method. The account shall be maintained in such manner as to show separately the unamortized balance of the deferred credit for each year such credits were utilized as a reduction of tax liability. (See instruction 31(b).)

ESTIMATED LIABILITIES

2511—Estimated Liabilities (classes I and II).

This account shall include the noncurrent portion of the amounts included in accounts 2171, 2172, 2173, and 2175.

STOCKHOLDERS' EQUITY

2610—Capital Stock (class II).

This account shall include the items in accounts 2611, 2612, and 2613.

2611—Capital Stock—Preferred (class I).

For explanations, see account 2612.

2612—Capital Stock—Common (class I).

(a) These accounts 2611 and 2612, shall include the par value of stocks with par value; the stated value of nonpar stock having a stated value; and the cash value of the consideration received, including assessments, or the amount approved by the Commission, for nonpar stocks without stated value, which have been issued to bona fide purchasers and have not been reacquired and canceled; also shares of stock nominally issued (see definition 29), and reacquired shares which have not been canceled. The cash consideration received from the sale of par value stock and of nonpar stock having a stated value in excess of the amount credited to this account, shall be credited to account 2631—Premiums and Assessments on Capital Stock. (See instruction 16.)

(b) Separate accounts shall be provided for each class of stock, and the title of each account shall clearly identify the class of stock covered. Issues of stock shall not be considered as of the same class unless identical in all provisions, nor shall there be carried any undivided item in respect of more than one class of stock.

(c) When stock is issued for cash, that fact shall be stated: if for any consideration other than cash, the person to whom it is issued shall be designated and the consideration for which it is issued shall be described with sufficient particularity to identify it. If such issuance is to the treasurer or other agent of the corporation for purpose of sale, that fact and the name of such agent shall be shown; and the agent shall show like details concerning the consideration realized therefor in his account of the disposition thereof, which when accepted by the corporation shall be preserved as a corporate record.

(d) When capital stock is reacquired and canceled (see instruction 16), these accounts shall be charged with the amount at which such stock is carried herein. In the case of nonpar stock without stated value, the amount charged hereto shall be the proportion, applicable to the reacquired shares immediately prior to reacquisition, of the total book liability included herein of actually outstanding shares of the class and series of stock of which the reacquired shares are a part.

(e) For each class of stock the records shall show the number of shares nominally issued and actually outstanding. (See definitions 4 and 29.) When nonpar stock without stated value is nominally issued, a memorandum entry shall be made showing only the number of shares so issued.

NOTE A.—When nonpar stock without stated value is issued in exchange for par stock, or nonpar stock with stated value, amounts included in Account 2631—Premiums and Assessments on Capital Stock, for the retired stock, shall be transferred to the capital stock account as part of the consideration received for the nonpar stock.

NOTE B.—No entries recording changes in the amounts reflected in the carrier's books for capital stock which has been nominally or actually issued shall be made without first submitting the plan of accounting to the Commission for approval. Such plan shall be accompanied by a statement giving complete information with respect to the basis upon which the amounts to be recorded were determined. Entries recording the following changes require approval of the Commission:

(1) Changes in the par or stated value of stock with par or stated value.

(2) Changes in the value of nonpar stock without stated value through the transfer of retained earnings to the capital stock accounts, and debits to the retained earnings account resulting from the issuance of stock dividends.

(3) Reduction of the amounts recorded in the capital stock accounts to increase or reduce the book value of assets.

NOTE C.—The carrier shall clearly distinguish between an issuance of common shares as dividends or as stock split. (See instruction 16(f).)

2613—Subscribed Capital Stock (class I).

This account shall include the amount of legally enforceable subscriptions to capital stock of the carrier. It shall be credited with the par or stated value, or with the subscription price in the case of stock without par or stated value, exclusive of accrued dividends, if any. Concurrently, a debit shall be made to Account 1160—Other Current Assets, for class II carriers, and Account 1161—Subscribers to Capital Stock, for class I carriers, for the agreed purchase price and any discount or premium debited or credited to the appropriate discount or premium account. When properly executed stock certificates have been issued representing the stocks subscribed, this account shall be debited and the appropriate capital stock account credited with the par or stated value of the stock (or the consideration received in the case of nonpar stock without a stated value).

2621—Nominally Issued Securities (classes I and II).

(a) This account shall include in subdivisions for each class, the face, par, or stated value of capital stock which have been nominally but not actually issued by the carrier. (See definitions 3 and 29.)

(b) When nonpar stock without stated value is nominally issued, a memorandum entry shall be made to this account showing the number of shares thus issued.

2631—Premiums and Assessments on Capital Stock (classes I and II).

(a) This account shall include the excess of the actual cash value of the consideration received (at the time of original sale of par value stock and nonpar stock with a stated value) over the par or stated value of the stock issued, plus accrued dividends, if any, and subsequent assessments against stockholders representing payments required in excess of par or stated value. (See instruction 16(c).)

(b) In case the carrier is permitted by statute and elects, with the approval of the Commission, to distribute all or any part of the net balance of premiums and assessments on capital stock to its stockholders in the form of dividends, the amount thus distributed shall be charged to this account. In no event shall dividends be paid out of premiums and as-

sessments on capital stock without prior approval of the Commission.

(c) Separate subdivisions shall be maintained for premiums and for assessments on each class and series of stock.

(d) When capital stock is reacquired, the amount in this account with respect to the shares reacquired shall be debited hereto in accordance with instruction 16(d).

NOTE A.—No premium shall be recorded in this account in connection with the exchange of capital stock for items that are includible in Account 1341—Other Intangible Property.

2632—Discount on Capital Stock (classes I and II).

This account shall include the excess of the par or stated value of the stock issued (at the time of original sale of par value stock and nonpar stock with a stated value), plus accrued dividends, if any, over the actual cash value of the consideration received. (See instruction 16.)

NOTE A.—No discount shall be recorded in this account in connection with the exchange of capital stock for items that are includible in Account 1341—Other Intangible Property.

2633—Commission and Expense on Capital Stock (classes I and II).

This account shall include all expenses incurred in connection with the issuance and sale of capital stock. (See instruction 16.)

ITEMS

Fees and expenses incurred in obtaining permission from regulatory bodies for the issuance of stock and in filing papers of notification thereunder.
Fees paid to promoters.
Initial fees for listing stock on exchanges.
Preparation and distribution of prospectuses.
Preparation and issuance of certificates of stock.
Soliciting subscriptions for stock, including fees, commissions, advertising, and printing.
Taxes paid on stock issues.

2641—Other Capital in Excess of Par or Stated Value (classes I and II).

(a) This account shall include all surplus not classified as retained earnings. It shall include such items as surplus arising from donations by stockholders of cash and other assets or of the carrier's capital stock; surplus arising from the forgiveness of debt of the carrier by its stockholders; surplus recorded upon the reorganization or recapitalization of the carrier; net credits resulting from acquisition or resale of the carrier's capital stock (see instruction 16); and amounts that become the property of the carrier as a result of the forfeiture by others of deposits on subscriptions to capital stock and installment plan payments on purchases of stock. The following credit items may be included in this account only when approved by the Commission: (1) Surplus resulting from the reduction of the par value, stated value, or recorded value of the carrier's capital stock; and (2) surplus resulting from the revaluation of tangible property or intangible property.

(b) (1) This account shall be charged with net debits resulting from the acquisition or resale of the carrier's capital stock (see instruction 16(d) and (e)), and it may be charged with amortization of discount and expense on capital stock; *Provided, however,* That the excess of a debit over the balance carried in this account with respect of the particular class of stock shall be charged to Account 2961—Other Debits to Retained Earnings.

(2) The following items may be charged to this account only when approved by the Commission: (i) Amounts credited to the capital stock account resulting from the issuance of stock dividends (see note A), or to increase the value of nonpar stock without stated value, and (ii) amounts transferred to retained earnings either directly by credits to retained earnings representing gains on transactions in the carrier's own capital stock, or indirectly by charges against capital in excess of par or stated value representing losses, writedowns, chargeoffs, or the distribution of dividends.

(c) This account shall be subdivided to show each source of capital in excess of par or stated value.

NOTE A.—When a capital stock dividend is issued, an amount transferred from retained earnings to permanent capital for the excess of fair value of the additional shares over their par value is includible in this account. (See instruction 16(f).)

2651—Retained Earnings—Appropriated (classes I and II).

This account shall include the accumulated amount of retained earnings which have been appropriated and set aside pursuant to provisions of mortgages, deeds of trust, or other agreements. This account shall also include appropriations for general contingencies, for possible future losses (not in the category of liabilities actually incurred), and other corporate purposes in accordance with sound financial procedures. The account is to be subdivided by classes of appropriations showing the purpose for which each appropriation is made.

2652—Retained Earnings—Unappropriated (classes I and II).

(a) This account shall include the balance of the amounts included in accounts 2911 to 2961, inclusive, either debit or credit, of unappropriated earnings. It shall not include earnings properly includable in Accounts 2711—Sole Proprietorship Capital, 2311—Partnership Capital, or 2641—Other Capital in Excess of Par or Stated Value.

(b) The balances of all retained earnings accounts (2911 to 2961, inclusive) shall be closed to this account at the end of each calendar year.

2661—Treasury Stock (classes I and II).

(a) This account shall include in subdivisions for each class, the par, stated, or proportionate value of capital stock which has been actually issued or assumed by the carrier, and reacquired and is neither retired nor properly includible in sinking or other funds.

(b) This account shall be maintained so as to reflect separately securities pledged and unpledged.

NOTE A.—The accounting for the reacquisition of securities and resale thereof shall be in accordance with instruction 16.

SOLE PROPRIETORS' EQUITY

2711—Sole Proprietorship Capital (classes I and II).

This account shall include the investment of a sole proprietor in an unincorporated carrier.

2721—Drawings (classes I and II).

This account shall include all withdrawals from the business by the proprietor, other than amounts representing salary. Amounts designated as salary of the proprietor, representing fair and reasonable compensation for services performed, shall be charged to 4110—Salaries—Officers, or other appropriate account.

NOTE A.—Income taxes of the proprietor if paid from funds of the carrier shall be charged to this account. (See note under Account 8709—Income Taxes on Ordinary Income.)

2731—Profit and Loss (classes I and II).

At the end of each calendar year the net income or loss for the year as reflected by the income statement shall be transferred to this account. There shall also be entered in this account such items as in corporate organizations are handled through the subdivisions of Account 2652—Retained Earnings—Unappropriated.

PARTNERSHIP EQUITY

2811—Partnership Capital (classes I and II).

This account shall be credited, where the business is conducted by an unincorporated firm, copartnership, or under any style other than that of an incorporated company or sole proprietorship, with the respective amounts paid into the business by the partners therein.

NOTE A.—Separate accounts shall be kept to show the new equity of each member of the copartnership and the transactions affecting the interest of each such partner. The total of the balances in such accounts shall be shown as one amount in the balance sheet.

2821—Drawings (classes I and II).

This account shall be charged with all withdrawals from the business by each partner, other than amounts representing salary. Amounts designated as salaries of the partners, representing fair and reasonable compensation for services performed, shall be charged to Account 4110—Salaries—Officers, or other appropriate accounts.

NOTE A.—Personal income taxes of the partners, if paid from partnership funds, shall be charged to this account. (See note under Account 8709—Income Taxes on Ordinary Income.)

2831—Profit and Loss (classes I and II).

At the end of each calendar year, the net income or loss for the year as reflected by the income statement shall be transferred to this account. There shall also be entered in this account such items as in corporate organizations are

handled through the subdivisions of Account 2652—Retained Earnings—Unappropriated.

RETAINED EARNINGS ACCOUNTS TO BE CLOSED TO ACCOUNT 2652—RETAINED EARNINGS—UNAPPROPRIATED AT THE END OF EACH CALENDAR YEAR

2911—Credit Balance Transferred From Income (classes I and II).

If the income statement for the current calendar year reflects a net credit balance, it shall be brought forward to this account.

2921—Other Credits to Retained Earnings (classes I and II).

(a) This account shall include other credit adjustments, net of assigned income taxes, not provided for elsewhere in this system, but only after such inclusion has been authorized by the Commission.

(b) The records supporting entries in this account shall be so maintained that an analysis thereof may be readily made available.

2931—Debit Balance Transferred From Income (classes I and II).

If the income statement for the current calendar year reflects a net debit balance, it shall be brought forward to this account.

2941—Dividend Appropriations (classes I and II).

(a) This account shall include amounts of dividends declared out of retained earnings on capital stock actually outstanding.

(b) This account shall be subdivided to show separately the dividends on each class of capital stock. If a dividend is not payable in cash, the consideration shall be described in the entry with sufficient particularity that it may be identified.

NOTE A.—Dividend charges shall be restricted to actually outstanding stock and this account shall not include charges for dividends on capital stock issued by the carrier and owned by it, unless the stock is held by trustees in sinking or other funds. (See definition 4 and instruction 16(d).)

2951—Other Appropriations of Retained Earnings (classes I and II).

This account shall include appropriations from retained earnings for sinking funds, and allotments of earnings or transfers of definite amounts from retained earnings to reserves under the terms of mortgages, deeds of trust, or contracts, and other appropriations of retained earnings.

2961—Other Debits to Retained Earnings (classes I and II).

(a) This account shall include: (1) Losses on resale of reacquired capital stock, (2) charges which reduce or write off discount on capital stock issued by the company, and (3) in pooling of equity interests situations, the excess of the value of the surviving company's capital stock over the aggregate total of the capital stock of the separate companies before such merger or consolidation, but only to the extent that capital in excess of par or stated value is not available for such purposes. (See instructions 16(d) and 20(b)(2).)

(b) This account shall include other debit adjustments, net of assigned income taxes, not provided for elsewhere in this system, but only after such inclusion has been authorized by the Commission.

(c) The records supporting entries in this account shall be so maintained that an analysis thereof may be readily made available.

CLASS I AND CLASS II MOTOR CARRIERS

REVENUE ACCOUNT EXPLANATIONS

3100—Freight Revenue—Intercity Common Carrier (classes I and II).

(a) This account shall include all revenue earned by the carrier from the transportation of property in intercity service, including pickup and delivery incident thereto, while operating as a common carrier as defined in section 203(a)(14) of the Interstate Commerce Act. This includes:

(1) Revenue upon the basis of single-line freight rates, including arbitraries and zone rates.

(2) The carrier's proportion of revenue earned on interline shipments.

(3) Revenue from the transportation of baggage, express, mail, and newspapers in freight equipment.

(4) Revenue from substitute intercity service performed for a carrier by railroad, air, or water.

(5) Revenue from the intercity transportation of property in intrastate commerce if the service is similar to that of a common carrier as defined in section 203(a)(14) of the Interstate Commerce Act.

(6) Revenue from reconsigning, stop; and other transit privileges. Fees for handling c.o.d.'s and other collections of money from consignees in connection with freight shipments. Revenue from rigging and other accessorial services incident to the transportation of property by the carrier.

(7) Revenue from furnishing pilot cars with drivers to accompany overwidth and overlength loads.

(8) Demurrage charged shippers for delays in loading revenue equipment.

(9) All other revenues derived from transportation of property in connection with intercity service, when operating as a common carrier.

(b) This account shall be charged with:

(1) Refunds of overcharges resulting from the use of erroneous intercity rates, weights, classifications, or computations, or from other errors.

(2) The carrier's proportion of refunds of interline freight charges in settlement of cargo loss and damage claims.

(3) Uncollected earnings on intercity freight destroyed in transit, and on short and lost freight.

(4) The carrier's proportion of uncollected intercity tariff charges on damaged shipments for which charges neither shipper nor consignee is liable.

(5) Payouts of interline divisions.

NOTE A.—When a carrier employs vehicles and services of others on a commission or other basis for hauling loads over its routes in intercity service, and the expenses incurred in their operation are borne by the owners of the vehicles, the carrier shall record the freight revenue from such hauls in this account in the same manner as if it owned the vehicles. Amounts paid to the owners of the vehicles as compensation for the hauls shall be debited to the appropriate accounts in the 5400 Series—Revenue Equipment Rents and Purchased Transportation.

NOTE B.—Amounts payable to others for pickup and delivery and local transfer of the carrier's intercity freight under arrangements whereby the agreement for the amount payable is based on other than actual division of tariff rates by participation in the tariffs shall be debited to the appropriate accounts in the 5400 Series—Revenue Equipment Rents and Purchased Transportation.

NOTE C.—Divisions of interline tariff charges due other carriers shall be included in Account 2020—Payable to Affiliated Companies (Class II); and 2023—Accounts Payable to Affiliated Companies (Class I); or Account 2032—Accounts Payable; Interline (Classes I and II).

NOTE D.—Revenue from the intercity transportation of property in intrastate commerce, if the service is similar to that of a contract carrier as defined in section 203(a)(15) of the Interstate Commerce Act, shall be included in Account 3200—Freight Revenue—Intercity Contract Carrier.

NOTE E.—Revenue from local transfer service and from pickup and delivery service performed for another carrier shall be included in Account 3300—Freight Revenue—Local Cartage.

NOTE F.—Intercity service for the purpose of accounting and compiling statistical data means transportation performed beyond the limits defined for local service (see note C to account 3300 for definition of local service).

NOTE G.—Rigging and other accessorial services as used in (a)(6) of this account means unloading and placing of shipments of unusual size or weight necessary to effect transportation of the shipment. Revenues and expenses incident to installation, erection, or dismantling of machines, structures, et cetera, shall be included in Account 8100—Income From Noncarrier Operations (Net) (Class II), and account 8100—Income From Noncarrier Operations (Class I), or 8120—Expenses of Noncarrier Operations (Class I) as appropriate.

3200—Freight Revenue—Intercity Contract Carrier (classes I and II).

(a) This account shall include all revenue earned by the carrier from the transportation of property in intercity service while operating as a contract carrier as defined in section 203(a)(15) of the Interstate Commerce Act. This includes:

(1) Revenue on the basis of contracts or agreements for the transportation of property in intercity service.

(2) Revenue from the transportation of baggage, express, mail, and newspapers as a contract carrier.

(3) Revenue from the intercity transportation of property in intrastate commerce if the service is similar to that of a contract carrier as defined in section 203(a)(15) of the Interstate Commerce Act.

(4) Revenue from accessorial services performed under contract or transportation agreement (such as rigging, collections of money, et cetera).

(5) Demurrage charged shippers for delays in loading revenue equipment.

(6) Revenue from furnishing pilot cars with drivers to accompany oversize shipments.

(7) All other revenues derived from transportation of property in intercity service when operating as a contract carrier.

(b) This account shall be charged with:

(1) Refunds of overcharges resulting from the use of erroneous intercity rates, weights, classifications, or computations, or from other errors.

(2) The carrier's proportion of refunds of freight charges in settlement of a cargo loss and damage claim.

(3) Uncollected earnings on intercity freight destroyed in transit, and on short and lost freight.

(4) The carrier's proportion of uncollected intercity charges on damaged shipments for which charges neither shipper nor consignee is liable.

NOTE A.—See note A, account 3100.

NOTE B.—Revenue from the intercity transportation of property in intrastate commerce, if the service is similar to that of a common carrier as defined in section 203(a)(14) of the Interstate Commerce Act, shall be included in Account 3100—Freight Revenue—Intercity Common Carrier.

NOTE C.—Revenue from pickup and delivery and local transfer service performed for another carrier shall be included in Account 3300—Freight Revenue—Local Cartage.

NOTE D.—Intercity service for the purpose of accounting and compiling statistical data means transportation performed beyond the limits defined for local service (see note C to account 3300 for definition of local service).

3300—Freight Revenue—Local Cartage (classes I and II).

(a) This account shall include revenue earned by common or contract carriers from the transportation of property in local cartage service, such as:

(1) Revenue from pickup and delivery and local transfer services performed for carriers by motor vehicle, railroad, air, water, and express, and for freight forwarders.

(2) Revenue from other local transfer service (including mail).

(3) Fees for handling c.o.d.'s, and other accessorial charges (such as rigging, et cetera).

(4) Amounts received from other carriers for spotting their trailers at shippers' platforms.

(5) Demurrage charged shippers for delays in loading revenue vehicles.

(6) Revenue from furnishing pilot cars with drivers to accompany oversize shipments.

(b) This account shall be debited with overcharges resulting from the use of erroneous local rates, weights, classifications, or computations, and uncollected earnings of freight damaged or destroyed in transit, or short and lost freight.

NOTE A.—When a carrier employs vehicles and services of others on a commission or other basis for hauling loads in its local cartage service and the expense incurred in their operation are borne by the owners of the vehicles, the carrier shall record the freight revenue from such hauls in this account in the same manner as if it owned the vehicles. Amounts paid to the owners of the vehicles as compensation for the hauls shall be debited to the appropriate accounts in the 5400 Series—Revenue Equipment Rents and Purchased Transportation.

NOTE B.—Revenue earned by the carrier from pickup and delivery service incident to its transportation of property in intercity service shall be included in accounts 3100 and 3200, as appropriate.

NOTE C.—Local service, for the purpose of accounting and of compiling statistical data, means transportation performed within a municipality and its commercial zone. Local service does not include revenue from freight carried under tariffs covering areas beyond the local area.

3400—Intercity Transportation for Other Motor Carriers (classes I and II).

This account shall include revenue earned from any other motor carriers under a purchased transportation arrangement, for performing any portion of their intercity haul, such as:

(1) Revenue from furnishing line-haul vehicles with drivers to any other carrier under lease or similar arrangement, when the drivers are paid by the reporting carrier (lessor). (See note A.)

(2) Revenue from transporting freight for any other carrier when such transportation is purchased by the other carrier to complete any portion of its intercity haul.

(3) Revenue from the transportation in intercity service of loaded or empty trailers for any other carrier.

NOTE A.—Revenue received from the lease of revenue vehicles to other carriers without drivers or from the lease of revenue vehicles with drivers, when the drivers are paid directly by the lessee, shall be included in Account 5490—Equipment Rents—Credit (classes I and II).

3900—Other Operating Revenue (classes I and II).

This account shall include revenues not provided for in accounts 3100, 3200, 3300, or 3400, derived from the operation of carrier operating property, such as:

(a) Accommodation services, such as preparation of automobiles, for delivery by attaching bumpers, et cetera.

(b) Advertising matter displayed in or on structures and vehicles.

(c) Amounts received from an insurance company or others for the "loss of use" of a vehicle damaged in an accident.

(d) Commissions for brokerage service.

(e) Commissions for making payroll deductions.

(f) Commissions for collecting freight charges for other carriers.

(g) Garnishment fees.

(h) Lockers, weighing and vending machines, and similar devices.

(i) Operation of lunch rooms, restaurants, et cetera.

(j) Parking and storage of vehicles.

(k) Payments by the customer for additional insurance at his request.

(l) Privilege of installing and operating commercial and coin box telephones.

(m) Privilege of operating lunch counters, newsstands, and soda fountains.

(n) Profit on sales of material and supplies, and on shop work and services to others.

(o) Receipts from other carriers for handling telephone calls in connection with orders.

(p) Snowplow work.

(q) Storage of freight in excess of free time provided in tariffs.

(r) Various other miscellaneous revenues incident to motor carrier operations.

CLASS I AND CLASS II MOTOR CARRIERS

OPERATING EXPENSE ACCOUNT EXPLANATIONS

4100—Salaries—Officers and Supervisory Personnel.

This account may be used as a control account for all accounts in the 4100 series.

4110—Salaries—Officers.

This account group includes the salaries, bonuses, and sickness, holiday, and vacation pay of officers engaged in administrative functions of the company. The total of such amounts may be included in this control account. Its components shall be distributed to the following accounts in accordance with Instructions 11 and 27 or 28:

4111—Salaries—Officers—Line-Haul.
4112—Salaries—Officers—Pickup and Delivery.
4113—Salaries—Officers—Billing and Collecting.
4114—Salaries—Officers—Platform.
4115—Salaries—Officers—Terminal (see note A, below).
4116—Salaries—Officers—Maintenance.
4117—Salaries—Officers—Traffic and Sales.
4118—Salaries—Officers—Insurance and Safety.
4119—Salaries—Officers—General and Administrative (see note B, below).

NOTE A.—The salary of individual terminal managers shall be included in Account 4120—Salaries, Terminal, Department, and Division Managers.

NOTE B.—Account 4119 shall ordinarily include the pay of the following:

Chairman of the board.
President.
Vice president.
Treasurer.
Controller.
General counsel.
General secretary.
General auditor.
General manager.
Sole proprietor.
Partners in charge of administration.

If the major duty of any of these officers relates to the activities included in accounts 4111 through 4118 above, however, the pay of such officer should be charged to these accounts, in accordance with instruction 11.

4120—Salaries—Terminal, Department, and Division Managers.

This account group includes the salaries, bonuses, and sickness, holiday, and vacation pay of terminal, department, and division managers who are directly in charge of the activities of the company. The total of such amounts may be included in this control account (for class II carriers see note A, below). Its components shall be distributed to the

following accounts in accordance with instructions 11 and 27 or 28:

4121—Salaries—Department Managers—Line-Haul.
4122—Salaries—Terminal and Department Managers—Pickup and Delivery.
4123—Salaries—Terminal and Department Managers—Billing and Collecting.
4124—Salaries—Terminal and Department Managers—Platform.
4125—Salaries—Terminal Managers.
4126—Salaries—Department Managers—Maintenance.
4127—Salaries—Department and Division Managers—Traffic and Sales.
4128—Salaries—Department and Division Managers—Insurance and Safety.
4129—Salaries—Department and Division Managers—General and Administrative.

NOTE A.—Class II carriers shall include the amounts described in this account group in Account 4110—Salaries—Officers.

4130—Salaries—Supervisory and Administrative Personnel.

This account group includes the salaries, bonuses, and sickness, holiday, and vacation pay of supervisory and administrative personnel.

ITEMS (SEE INSTRUCTION 6)

Attorneys.
Chief accountants.
Dispatchers.
Employees taking orders and making up load sheets.
Foremen (other than working foremen).
Office managers.
Platform superintendents.
Purchasing agents.
Salesmen.

The total of such amounts may be included in this control account. Its components shall be distributed to the following accounts in accordance with instructions 11 and 27 or 28:

4131—Salaries—Supervisory Personnel—Line-Haul.
4132—Salaries—Supervisory Personnel—Pickup and Delivery.
4133—Salaries—Supervisory Personnel—Billing and Collecting.
4134—Salaries—Supervisory Personnel—Platform (see note A, below).
4135—Salaries—Supervisory and Administrative Personnel (terminal).
4136—Salaries—Supervisory Personnel—Maintenance.
4137—Salaries—Supervisory and Administrative Personnel—Traffic and Sales.
4138—Salaries—Supervisory and Administrative Personnel—Insurance and Safety.
4139—Salaries—Supervisory and Administrative Personnel—General and Administrative.

NOTE A.—The salaries and wages of working foremen engaged in the platform activity shall be included in account 4230—Cargo handlers.

NOTE B.—Class II carriers shall include the amounts described in this account group in account 4110—Salaries—Officers.

4200—Salaries and Wages.

This account may be used as a control account for all accounts in the 4200 series.

4210—Salaries and Wages—Clerical and Administrative.

This account group includes the salaries, wages, bonuses, and other direct compensation (including overtime premium) of employees performing clerical and administrative functions.

ITEMS (SEE INSTRUCTION 6)

Accounting clerks.
Billing clerks.
Bookkeepers.
Credit clerks.
Estimators.
File clerks.
Information clerks.
Inspectors.
Insurance clerks.
Keypunch operators.
Machine operators.
Manifest clerks.
Operators of two-way radios.
Over, short, and damage clerks.
Programers.
Rating clerks.
Secretaries.
Shop and garage clerks.
Stenographers.
Tariff clerks.
Telephone operators.
Timekeepers.
Typists.

The total of these amounts may be included in this control account. Its components shall be distributed to the following accounts in accordance with instructions 11 and 27 or 28:

4211—Salaries and Wages—Clerical and Administrative—Line Haul.
4212—Salaries and Wages—Clerical and Administrative—Pickup and Delivery.
4213—Salaries and Wages—Clerical and Administrative—Billing and Collecting.
4214—Salaries and Wages—Clerical and Administrative—Platform.
4215—Salaries and Wages—Clerical and Administrative—Terminal.
4216—Salaries and Wages—Clerical and Administrative—Maintenance.
4217—Salaries and Wages—Clerical and Administrative—Traffic and Sales.
4218—Salaries and Wages—Clerical and Administrative—Insurance and Safety.
4219—Salaries and Wages—Clerical and Administrative—General and Administrative.

4220—Salaries and Wages—Drivers and Helpers.

This account group includes the wages and bonuses and other direct compensation (including overtime premium and layover pay) paid to employees engaged as drivers of or helpers on revenue equipment. The total of such amounts may be included in this control account. Its components shall be distributed to the following accounts in accordance with instructions 11 and 27 or 28:

4221—Salaries and wages—drivers and helpers—line haul.
4222—Salaries and wages—drivers and helpers—pickup and delivery.

NOTE A: The pay of drivers and helpers while engaged in loading or unloading vehicles at the carrier's terminal shall be charged to Account 4230—Salaries and Wages—Cargo Handlers, in accordance with instruction 27 or 28.

4230—Salaries and Wages—Cargo Handlers.

This group of accounts includes the wages and bonuses, and other direct compensation (including overtime premium) of employees engaged in loading, unloading, and platform handling of freight at the carrier's terminals.

ITEMS (SEE INSTRUCTION 6)

Checkers.
Casual labor used on the terminal platform.
Inspectors.
Loaders.
Stackers.
Working foremen.

The amount in this account is chargeable to 4234—Salaries and Wages—Cargo Handlers—platform (see instruction 27 or 28).

4240—Salaries and Wages—Vehicle Repair and Service.

This account group includes the salaries, wages, bonuses, and other direct compensation (including overtime premium) of employees engaged in repairing and servicing vehicles owned, rented, or leased by the carrier.

(ITEMS SEE INSTRUCTION 6)

Battery men.
Carpenters.
Electricians and radio maintenance men.
Gasoline and oil attendants.
Machinists.
Mechanics.
Metal workers.
Painters.
Washers and cleaners.
Working foremen.

The total of such amounts may be included in this control account. Its components shall be distributed to the following accounts in accordance with instructions 11 and 27:

4241—Salaries and Wages—Vehicle Repair and Service—Line-Haul (see notes A and B, below).
4242—Salaries and Wages—Vehicle Repair and Service—Pickup and Delivery (see notes A and B, below).
4244—Salaries and Wages—Vehicle Repair and Service—Platform (see note C below).
4245—Salaries and Wages—Vehicle Repair and Service—Terminal (see note C, below).
4246—Salaries and Wages—Vehicle Repair and Service—Maintenance (see note C, below).
4247—Salaries and Wages—Vehicle Repair and Service—Traffic and Sales (see note C, below).
4248—Salaries and Wages—Vehicle Repair and Service—Insurance and Safety (see note C, below).
4249—Salaries and Wages—Vehicle Repair and Service—General and Administrative (see note C, below).

NOTE A.—Carriers designated in instruction 32 shall further subdivide these accounts by type of equipment.

NOTE B.—The pay of employees engaged in repairing and servicing revenue equipment shall be included in these accounts in accordance with instruction 27 or 28.

NOTE C.—The pay of employees engaged in repairing and servicing service vehicles shall be included in these accounts. The predominant use of the service vehicle shall be used in determining the activity to be charged. (See instruction 27 or 28.)

4250—Salaries and Wages—Owner-Operator Drivers.

This account group includes the salaries, wages, bonuses, and other direct compensation (including overtime premium and layover pay) of owner-oper-

ator drivers operating vehicles rented or leased by the carrier under the conditions described in note A below.

The total of such amounts may be included in this control account. Its components shall be distributed to the following accounts in accordance with instruction 27 or 28:

4251—Salaries and Wages—Owner-Operator Drivers—Line Haul.
4252—Salaries and Wages—Owner-Operator Drivers—Pickup and Delivery.

NOTE A.—If the arrangement under which vehicles with drivers are furnished to the carrier provides that the wages of the drivers shall be paid separately by the reporting carrier, and included on its payroll, such wages shall be included here, and the vehicle portion of the rental shall be included in Account 5420—Revenue Equipment Rents—With Driver, Vehicle Portion Only. If the wages of the driver are paid by the leasing company, the entire cost of renting the vehicle (including driver compensation paid by the lessor) shall be included in Account 5410—Vehicle Rents With Driver.

4290—Salaries and Wages—Other Labor.

This account group includes the salaries, wages, bonuses, and other direct compensation (including overtime premium) of employees of the carrier not included elsewhere.

ITEMS (SEE INSTRUCTION 6)

Cleaners.
Electricians and radio maintenance men (for communication equipment on fixed property).
Guards (if carrier employees).
Helpers.
Janitors.
Operators of wreckers or tow trucks.
Repairmen, general.
Stockroom employees.
Switchers.
Watchmen.
Yardmen.

The total of such amounts may be included in this control account. Its components shall be distributed to the following accounts in accordance with instructions 11 and 27 or 28:

4291—Salaries and Wages—Other Labor—Line Haul.
4292—Salaries and Wages—Other Labor—Pickup and Delivery.
4293—Salaries and Wages—Other Labor—Billing and Collecting.
4294—Salaries and Wages—Other Labor—Platform.
4295—Salaries and Wages—Other Labor—Terminal.
4296—Salaries and Wages—Other Labor—Maintenance.
4297—Salaries and Wages—Other Labor—Traffic and Sales.
4298—Salaries and Wages—Other Labor—Insurance and Safety.
4299—Salaries and Wages—Other Labor—General and Administrative.

4300—Miscellaneous Paid Time Off.

This account may be used as a control account for all accounts in the 4300 series. Class II carriers shall use this account group as provided in note A below. (Class II carriers are not required to maintain accounts 4310 to 4390, inclusive.)

NOTE A.—Class II carriers shall include in this control account the miscellaneous paid time off expense for all employees whose salaries and wages have been included in accounts 4210 to 4290, inclusive.

ITEMS (SEE INSTRUCTION 6)

Attendance at union meetings during working hours.
Birthday pay.
Compensatory time off.
Funeral or bereavement pay.
Sickness, holiday, and vacation pay.
Voluntary payments to employees in lieu of salaries and wages lost, while on strike.
Other similar payments.

Miscellaneous paid time off expense shall be distributed to the following accounts in accordance with instructions 27 and 28.

4301—Miscellaneous Paid Time Off—Line Haul.
4302—Miscellaneous Paid Time Off—Pickup and Delivery.
4303—Miscellaneous Paid Time Off—Billing and Collecting.
4304—Miscellaneous Paid Time Off—Platform.
4305—Miscellaneous Paid Time Off—Terminal.
4306—Miscellaneous Paid Time Off—Maintenance.
4307—Miscellaneous Paid Time Off—Traffic and Sales.
4308—Miscellaneous Paid Time Off—Insurance and Safety.
4309—Miscellaneous Paid Time Off—General and Administrative.

4310—Miscellaneous Paid Time Off—Clerical and Administrative.

This account group includes the total miscellaneous paid time off expense for clerical and administrative employees whose salaries and wages are included in account 4210. Such miscellaneous paid time off expense shall be distributed to the following accounts in accordance with instructions 27, 28, and 29 (for class II carriers, see note B below).

4311—Miscellaneous Paid Time Off—Clerical and Administrative—Line haul.
4312—Miscellaneous Paid Time Off—Clerical and Administrative—Pickup and Delivery.
4313—Miscellaneous Paid Time Off—Clerical and Administrative—Billing and Collecting.
4314—Miscellaneous Paid Time Off—Clerical and Administrative—Platform.
4315—Miscellaneous Paid Time Off—Clerical and Administrative—Terminal.
4316—Miscellaneous Paid Time Off—Clerical and Administrative—Maintenance.
4317—Miscellaneous Paid Time Off—Clerical and Administrative—Traffic and Sales.
4318—Miscellaneous Paid Time Off—Clerical and Administrative—Insurance and Safety.
4319—Miscellaneous Paid Time Off—Clerical and Administrative—General and Administrative.

NOTE A.—For an illustrative item list, see Account 4300—Miscellaneous Paid Time Off.
NOTE B.—Class II carriers shall use Account 4300 to report miscellaneous paid time off.

4320—Miscellaneous Paid Time Off—Drivers and Helpers.

This account group includes the total miscellaneous paid time off expense of drivers and helpers whose salaries and wages are included in account 4220. Such miscellaneous paid time off expense shall be distributed to the following accounts in accordance with instructions 27, 28, and 29 (for class II carriers, see note B below):

4321—Miscellaneous Paid Time Off—Drivers and Helpers—Line Haul.
4322—Miscellaneous Paid Time Off—Drivers and Helpers—Pickup and Delivery.

NOTE A.—For an illustrative item list, see Account 4300—Miscellaneous Paid Time Off.
NOTE B.—Class II carriers shall use account 4300 to record miscellaneous paid time off.

4330—Miscellaneous Paid Time Off—Cargo Handlers.

This account group includes the total miscellaneous paid time off expenses for cargo handlers whose salaries and wages are included in account 4230. The amount in control account 4330 is chargeable to 4334—Miscellaneous Paid Time Off—Cargo Handlers—Platform, in accordance with instructions 27, 28, and 29. For an illustrative item list, see Account 4300—Miscellaneous Paid Time Off. (Class II carriers shall use account 4300 to record miscellaneous paid time off.)

4340—Miscellaneous Paid Time Off—Vehicle Repair and Service.

This account group includes the total miscellaneous paid time off expense for vehicle repair and service employees whose salaries and wages are included in account 4240. Such miscellaneous paid time off expense shall be distributed to the following accounts in accordance with instructions 27, 28, and 29. (See note A below.) For an illustrative item list, see Account 4300—Miscellaneous Paid Time Off (for class II carriers, see note B, below):

4341—Miscellaneous Paid Time Off—Vehicle Repair and Service—Line Haul.
4342—Miscellaneous Paid Time Off—Vehicle Repair and Service—Pickup and Delivery.
4346—Miscellaneous Paid Time Off—Vehicle Repair and Service—Maintenance.

NOTE A.—The portion of miscellaneous paid time off expense directly attributable to repair of revenue vehicles shall be allocated to accounts 4341 and 4342 in accordance with instruction 27 or 28. The balance of the miscellaneous paid time off is chargeable to Account 4346

NOTE B.—Class II carriers shall use account 4300 to record miscellaneous paid time off expenses.

4350—Miscellaneous Paid Time Off—Owner-Operator Drivers.

This account group includes the total miscellaneous paid time off expense for owner-operator drivers, whose salaries and wages are included in Account 4250—Salaries and Wages—Owner-Operator Drivers. Such miscellaneous paid time off expense shall be distributed to the following accounts in accordance with instructions 27, 28, and 29. (For class II carriers, see note A below.)

4351—Miscellaneous Paid Time Off—Owner-Operator Drivers—Line-Haul.
4352—Miscellaneous Paid Time Off—Owner-Operator Drivers—Pickup and Delivery.

NOTE A.—Class II carriers shall use account 4300 to record miscellaneous paid time off.

4390—Miscellaneous Paid Time Off—Other Labor.

This account group includes the total miscellaneous paid time off expense for employees whose salaries and wages are included in account 4290. Such miscellaneous paid time off expense shall be distributed to the following accounts in accordance with instructions 27, 28, and 29. (For class II carriers, see note B below.)

4391—Miscellaneous Paid Time Off—Other Labor—Line Haul.
4392—Miscellaneous Paid Time Off—Other Labor—Pickup and Delivery.
4393—Miscellaneous Paid Time Off—Other Labor—Billing and Collecting.
4394—Miscellaneous Paid Time Off—Other Labor—Platform.
4395—Miscellaneous Paid Time Off—Other Labor—Terminal.
4396—Miscellaneous Paid Time Off—Other Labor—Maintenance.
4397—Miscellaneous Paid Time Off—Other Labor—Traffic and Sales.
4398—Miscellaneous Paid Time Off—Other Labor—Insurance and Safety.
4399—Miscellaneous Paid Time Off—Other
4409—Other Fringes—General and Adminis-

NOTE A.—For an illustrative item list, see Account 4300—Miscellaneous Paid Time Off.

NOTE B.—Class II carriers shall use account 4300 to record miscellaneous paid time off.

4400—Other Fringes.

This account shall be used as a control account for all accounts in the 4400 series. Amounts in this account shall be distributed to the following accounts in accordance with instructions 27, 28, and 29.

4401—Other Fringes—Line Haul.
4402—Other Fringes—Pickup and Delivery.
4403—Other Fringes—Billing and Collecting.
4404—Other Fringes—Platform.
4405—Other Fringes—Terminal.
4406—Other Fringes—Maintenance.
4407—Other Fringes—Traffic and Sales.
4408—Other Fringes—Insurance and Safety.
4409—Other Fringes—General and Administrative.

NOTE A.—Carriers may distribute each natural classification within series 4400 to the appropriate activity. In this case carriers are not required to maintain or distribute this control account.

4410—Federal Payroll Taxes.

This account group includes the carrier's portion of Federal Insurance Contributions Act (FICA) and unemployment taxes. The amount in this account is chargeable to Account 4419—Federal Payroll Taxes—General and Administrative.

4420—State Payroll Taxes.

This account group includes the carrier's portion of State unemployment taxes. The amount in this account is chargeable to Account 4429—State Payroll Taxes—General and Administrative.

4430—Workmen's Compensation.

This account group includes the net cost (premium less dividends and refunds) of insurance required to provide for workmen's compensation or similar employee protection in connection with motor carrier operations, whether such insurance is provided by means of premiums payable to Government agencies, or commercial insurance companies. (See instruction 22(a).)

This account group shall also be charged each month, and Account 2130—Other Current and Accrued Liabilities (class II) or Account 2172—Personal Injuries, Property Damage Claims, and Workmen's Compensation Claims (estimated liabilities; accrued) (class I), shall be credited with amounts sufficient to meet the probable liability not covered by outside insurance on account of claims for injuries to and deaths of employees arising under workmen's compensation and employer's liability acts. (See instruction 22(a) and (c).) The amount in this account is chargeable to Account 4439—Workmen's Compensation—General and Administrative.

4440—Group Insurance.

This account group includes the net payments (premiums less dividends or refunds) made by the carrier on behalf of its employees for group insurance. This insurance shall include life, accident, and health, and any other group coverage provided by the carrier.

The amount in this account is chargeable to Account 4449—Group Insurance, General and Administrative. (For class II carriers, see note A.)

NOTE A.—Class II carriers shall use account 4490 to record group insurance expense.

NOTE B.—Life insurance carried on officers where the corporation is the beneficiary, shall be included in Account 8400—Other Nonoperating Income (net), for Class II Carriers, or Account 8423—Life Insurance Premiums for Class I Carriers.

NOTE C.—Dividends received from insurance companies on group policies shall be credited to this account. When employees pay part of the premiums, but the carrier retains dividends received, the full amount of the dividends is includible in the account.

4450—Pension and Retirement Plans.

This account group includes the net payments (premiums or contributions less dividends or refunds) made by the carrier to trustees or commercial insurance companies on behalf of its employees for pensions or retirement plans. This account group shall also include payments made to retired employees for pension or retirement. The amount in this account is chargeable to Account 4459—Pension and Retirement Plans, General and Administrative. (Class II carriers shall use account 4490 to record such pension and retirement plan expense.)

4460—Health, Welfare, and Pensions.

This account group includes amounts paid by the carrier to health, welfare, or pension plans under agreements with employee unions or other established plans. The amount in this account is chargeable to Account 4469—Health, Welfare, and Pensions, General and Administrative. (Class II carriers shall use account 4490 to record such health, welfare, and pension expense.)

4490—Other Fringes.

This account group includes amounts paid by the carrier for payroll related fringe benefits not included elsewhere.

The amount in this account is chargeable to Account 4499—Other Fringes, General and Administrative.

4500—Operating Supplies and Expenses.

This account may be used as a control account for all accounts in the 4500 series.

4510—Fuel for Motor Vehicles.

This account group includes the cost of gasoline, propane, diesel fuel, and any other fuel (e.g., electricity for charging batteries in electrically driven vans) used by revenue vehicles, and service vehicles of the terminal or maintenance activities. This account group also includes transportation charges payable to others for gasoline, propane, diesel fuels, and other fuels for such vehicles. The total of such amounts may be included in this control account. Its components shall be distributed to the following accounts in accordance with instruction 27 or 28:

4511—Fuel for Motor Vehicles—Line Haul (see notes A, D, and E).
4512—Fuel for Motor Vehicles—Pickup and Delivery (see notes A, D, and E).
4515—Fuel for Motor Vehicles—Terminal (see notes B, C, and E).
4516—Fuel for Motor Vehicles—Maintenance (see notes B, C, and E).

NOTE A.—The cost of gasoline, diesel fuel, and other fuels consumed by revenue vehicles shall be distributed to these accounts in accordance with the designation of the primary use of the vehicle (see instruction 27 or 28).

NOTE B.—The cost of gasoline, diesel fuel, and other fuels consumed by service vehicles of the terminal or maintenance activities shall be distributed to accounts 4515 or 4516 in accordance with the designation of the primary use of the vehicle (see instruction 27).

NOTE C.—The cost of gasoline, diesel fuel, and other fuels (including taxes related thereto) for other service type vehicles, including automobiles, shall be included in accounts 4660 and 4670 for class I carriers or account 4690 for class II carriers.

NOTE D.—Carriers designated in instruction 32 shall further subdivide these accounts by type of equipment.

NOTE E.—Taxes on gasoline, diesel fuel, or other fuels, except as set out in note C above, shall be charged to Account 4710—Gasoline, Diesel Fuel and Oil Taxes (Federal), or 4760—Gasoline, Diesel Fuel and Oil Taxes (State and other), as appropriate.

NOTE F.—The cost of fuel lost as a result of a leakage from a carrier's storage tank is includible in this account.

4520—Oil, Lubricants, and Coolants for Motor Vehicles.

This account group includes the cost of motor oil, grease and other lubricants, and coolants (including coolants for special refrigerated units) used by by vehicles. This account group also includes transportation charges payable to others for motor oil, other lubricants, and coolants.

The total of such amounts may be included in this control account. Its com-

ponents shall be distributed to the following accounts in accordance with instruction 27 or 28:

4521—Oil, Lubricants, and Coolants for Motor Vehicles—Line Haul (see notes A, C, and D).
4522—Oil, Lubricants, and Coolants for Motor Vehicles—Pickup and Delivery (see notes A, C, and D).
4525—Oil, Lubricants, and Coolants for Motor Vehicles—Terminal (see notes B and C).
4526—Oil, Lubricants, and Coolants for Motor Vehicles—Maintenance (see notes B and C).

NOTE A.—The cost of grease, oil, other lubricants, and coolants consumed by revenue vehicles shall be distributed to these accounts in accordance with the designation of the primary use of the vehicle (see instruction 27 or 28).

NOTE B.—The cost of motor oil, grease, other lubricants, and coolants consumed by service vehicles shall be charged to this account.

NOTE C.—Taxes on motor oil shall be charged to Account 4710—Gasoline, Diesel Fuel, and Oil Taxes (Federal) or 4760—Gasoline, Diesel Fuel, and Oil Taxes (State and other), as appropriate.

NOTE D.—Carriers designated in instruction 32 shall further subdivide these accounts by type of equipment.

NOTE E.—Class II carriers shall use account 4510 to record the cost of oil, lubricants, and coolants for motor vehicles.

4530—Vehicle Parts.

This account group includes the cost of vehicle parts used in repairing the carriers' vehicles.

ITEMS (SEE INSTRUCTION 6)

Accessories installed on operating vehicles, when replacing original items.
Diesel oil filters.
Flares.
Fuses.
Light casings.
Marker light replacements.
Oil filter packs.
Parts for communication equipment repair installed in vehicles.
Parts for refrigeration units installed on vehicles.
Reflectors.
Replacement costs (net), of engines (see account 1221, paragraph C).
Torches.

The total of such amounts may be included in this control account. Its components shall be distributed to the following accounts in accordance with instruction 27 or 28:

4531—Vehicle Parts—Line Haul (see note A).
4532—Vehicle Parts—Pickup and Delivery (see note A).
4535—Vehicle Parts—Terminal.
4536—Vehicle Parts—Maintenance.
4537—Vehicle Parts—Traffic and Sales.
4538—Vehicle Parts—Insurance and Safety.
4539—Vehicle Parts—General and Administrative.

NOTE A.—Carriers designated in instruction 32 shall further subdivide these accounts by type of equipment.

NOTE B.—Items which have a short life and small cost shall be charged to this account, instead of being charged to Account 1151—Materials and Supplies.

4540—Vehicle Maintenance by Outside Vendors.

This account group includes the cost of maintaining the carrier's vehicles, including inspection to determine the need of repairs when the maintenance is performed by public shops and garages.

The total of such amounts may be included in this control account. Its components shall be distributed to the following accounts in accordance with instruction 27 or 28:

4541—Vehicle Maintenance by Outside Vendors—Line Haul (see note A).
4542—Vehicle Maintenance by Outside Vendors—Pickup and Delivery (see note A).
4545—Vehicle Maintenance by Outside Vendors—Terminal.
4546—Vehicle Maintenance by Outside Vendors—Maintenance.
4547—Vehicle Maintenance by Outside Vendors—Traffic and Sales.
4548—Vehicle Maintenance by Outside Vendors—Insurance and Safety.
4549—Vehicle Maintenance by Outside Vendors—General and Administrative.

NOTE A.—Carriers designated in instruction 32 shall further subdivide these accounts by type of equipment.

NOTE B.—Vehicle repairs performed by outside shops and garages, charged to this account group shall include any State and local sales, use, and service taxes.

NOTE C.—Class II carriers shall use account 4530 to record cost of vehicle maintenance by outside vendors.

4550—Tires and Tubes.

This account group includes the cost, including taxes, of tires and tubes applied to the carrier's vehicles. The cost of tires and tubes may be charged directly to this account or included in Account 1140—Prepayments (class II) or Account 1146—Prepaid Tires and Tubes (class I) and charged off to this account in appropriate monthly installments.

The total of such amounts may be included in this control account. Its components shall be distributed to the following accounts in accordance with instruction 27 or 28:

4551—Tires and Tubes—Line Haul (see note A).
4552—Tires and Tubes—Pickup and Delivery (see note A).
4555—Tires and Tubes—Terminal.
4556—Tires and Tubes—Maintenance.
4557—Tires and Tubes—Traffic and sales.
4558—Tires and Tubes—Insurance and Safety.
4559—Tires and Tubes—General and Administrative.

NOTE A.—Carriers designated in instruction 32 shall further subdivide these accounts by type of equipment.

NOTE B.—When a carrier contracts to use tires at a monthly rental based on miles run or some similar method of computing the charge, the cost of such tire service, including abused tires, shall be included in this account.

NOTE C.—The cost of unapplied tires and tubes held in stock, shall be charged to Account 1151—Materials and Supplies.

NOTE D.—Fully expensed tires and tubes that are transferred from line-haul vehicles to pickup and delivery vehicles shall be accounted for by crediting account 4551 and charging account 4552, for the estimated value at the time of transfer.

NOTE E.—Recoveries from insurance companies as reimbursement for the loss of tires and tubes included in this account, the proceeds of cold tires and tubes, and the estimated value of tires and tubes on a vehicle that is sold or traded in, shall be credited to this account. (See, however, Account 1140—Prepaid Tires and Tubes, note C.)

4590—Other Operating Supplies and Expenses.

This account shall include the cost of other operating supplies, used in connection with operating vehicles and terminals, and related expenses not provided for in the foregoing accounts.

ITEMS (SEE INSTRUCTION 6)

Alarm systems, rented for owned or rented vehicles.
Antifreeze.
Brake fluid.
Calibrations (measurement) of tank trucks and trailers used in revenue service (initial calibration, however, is includible in the cost of the vehicle).
Cleaning expenses of the interior of revenue vehicles after particular shipments, such as: liquid products in tank trucks, livestock, and commodities which are transported in bulk.
Cleaning supplies and solvents.
Demurrage, wharfage, and similar expenses when not recollectible from customers.
Drivers' sleeping-room rents at a terminal point (collections from owner-operators for the use of such rooms shall be credited to this account).
Expenses incurred in deadheading intercity drivers and helpers.
Hand tools.
Improvements to terminal property leased for less than 1 year.
Inspection costs of operating property by State inspection bureaus.
Lift trucks, cranes, et cetera, rented with or without drivers.
Maintenance cost (other than payroll) of grounds, including fences, shrubbery, driveways, sidewalks, sewers, et cetera, for shops, garages, terminals, and other transportation structures.
Operating cost of, or amounts paid others for, service equipment used to raise dropped trailers, tow trucks, et cetera, which have been damaged in accidents.
Operating and maintenance costs of signs designating a terminal building (see also accounts 4630 and 5930).
Parking and storage fees paid for daily and overnight parking of revenue vehicles.
Pilot cars rented with or without drivers.
Repair and operating costs for communication equipment (including towers and antennae) not installed in vehicles.
Shock absorber oil.
Tarpaulins, cables, and other rigging devices.
Temporary storage charges for cargo occasioned by breakdowns, accident, or other causes while being transported in the carrier's revenue vehicle.
Tolls for bridges, tunnels, highways, and ferries, of revenue vehicles and service vehicles of the terminal and maintenance activities (see, however, accounts 4660 and 4670).

The total of such amounts may be included in this control account. Its components shall be distributed to the fol-

lowing accounts in accordance with instruction 27 or 28:

4591—Other Operating Supplies—Line Haul (see note A).
4592—Other Operating Supplies—Pickup and Delivery (see note A).
4594—Other Operating Supplies—Platform.
4595—Other Operating Supplies—Terminals.
4596—Other Operating Supplies—Maintenance (see note B).

NOTE A.—The cost of operating supplies including cooling supplies consumed by revenue vehicles shall be distributed to these accounts in accordance with the designation of the primary use of the vehicle (see instruction 27).

NOTE B.—The cost of operating supplies consumed by service vehicles shall be charged to this account.

NOTE C.—The cost of tolls included in this account, when coupon books are purchased, shall reflect the cost of these books which are issued only. Coupon books not yet issued shall be recorded as prepayment (see account 1147). Tolls for service vehicles, which are not included in the terminal or maintenance activities and personal vehicles used in carrier operations are chargeable similarly to accounts 4660 and 4670.

4600—General Supplies and Expenses.

This account may be used as a control account for all accounts in the 4600 series.

4610—Office Supplies.

This account group includes the cost of supplies used in connection with the administration of carrier activities.

ITEMS (SEE INSTRUCTION 6)

Books.
Computer programs purchased (expense portion).
Continuous forms (data processing supplies).
Disk packs (data processing supplies).
Drinking water.
Notary fees.
Magazine subscriptions.
Magnetic tapes (data processing supplies).
Postage.
Printed forms for general use.
Stationery and printing.
Tabulating cards (data processing supplies).

The total of such amounts may be included in this control account. Its components shall be distributed to the following accounts in accordance with instruction 27 or 28:

4611—Office Supplies—Line Haul.
4612—Office Supplies—Pickup and Delivery.
4613—Office Supplies—Billing and Collecting.
4614—Office Supplies—Platform.
4615—Office Supplies—Terminal.
4616—Office Supplies—Maintenance.
4617—Office Supplies—Traffic and Sales.
4618—Office Supplies—Insurance and Safety.
4619—Office Supplies—General Administrative.

NOTE A.—Items identified as data processing supplies are chargeable to Account 4619—Office Supplies—General and Administrative.

4620—Tariffs and Schedules.

This account group includes the cost of printing and other expenses, except salaries, incurred in the preparation of tariffs and schedules, including postage and transportation charges. This account group also includes amounts payable to outside agencies for publishing the carrier's tariffs and schedules. The amount in this account is chargeable to Account 4627—Tariffs and Schedule, Traffic and Sales.

4630—Advertising.

This account group includes expenses, other than salaries, in connection with advertising for the purpose of securing traffic, such as the preparation, printing, and distribution of advertising matter and copy, commissions and fees paid outside advertising agents, the cost of advertising space in newspapers and periodicals, the cost of advertisements in publications of charitable, social, fraternal, and similar organizations, expenses incurred in connection with advertising by radio or television, amounts paid to associations which advertise and publicize the industry, the cost of operating and maintaining neon and other display signs (permanent or portable) for attracting traffic, bulletin boards, display cards and cases, and photographs; also postage and express charges on advertising matter, cost of bill posting, et cetera. The amount in this account is chargeable to Account 4637—Advertising—Traffic and Sales.

NOTE A.—The cost of equipping and expense for athletic teams, maintained primarily to advertise the carrier's name and service, are includible in this account.

NOTE B.—Class II carriers shall use account 4620 to record advertising expense.

4640—Commission Agent Fees.

This account group includes amounts paid to others on a commission basis for the solicitation, cargo handling, and pickup and delivery of freight at points where the carrier does not operate terminals or participate with other carriers in joint terminal facilities. This group also includes amounts allowed commission agents for expenses such as advertising, installing and maintaining the carrier's signs, building rents, utilities, communications expenses, and items of a similar nature.

The total of such amounts may be included in this control account. Its components shall be distributed to the following accounts in accordance with instruction 27 or 28:

4641—Commission Agent Fees—Line Haul.
4642—Commission Agent Fees—Pickup and Delivery.
4643—Commission Agent Fees—Billing and Collecting.
4644—Commission Agent Fees—Platform.
4645—Commission Agent Fees—Terminal.
4647—Commission Agent Fees—Traffic and Sales.

NOTE A.—Commissions paid to freight solicitors not on carrier's payroll, other than commission agents as set out in this account, are includible in Account 4650—Solicitation Commissions and Outside Fees.

4650—Solicitation Commissions and Outside Fees.

This account group includes commissions and fees paid to organizations and individuals (not on the carrier's payroll) for providing services to the carrier.

ITEMS (SEE INSTRUCTION 6)

Inspection and weighing bureau fees.
Payments for manifesting, rating, and collecting freight bills.
Solicitation commissions.
Payments for soliciting traffic.

The total of such amounts may be included in this control account. Its components shall be distributed to the following accounts in accordance with instruction 27 or 28:

4653—Outside Fees—Billing and Collecting.
4654—Outside Fees—Platform.
4657—Outside Fees—Traffic and Sales.

NOTE A.—Commissions paid to commission agents, as set out in Account 4640—Commission Agent Fees, shall be included in that account.

NOTE B.—Class II carriers shall use account 4640 to record the expense of solicitation commissions and outside fees.

4660—Officers' and Supervisory Personnel Expenses.

This account group includes expenses incurred for the benefit of motor carrier operations by officers and supervisory personnel whose salaries are included in accounts 4110 to 4130, inclusive.

ITEMS (SEE INSTRUCTION 6)

Entertainment.
Gifts for customers, purchased by and reimbursed to employees.
Hotels and meals; subsistence pay.
Membership dues and fees in trade, technical, and professional associations, social clubs, et cetera.
Operating and maintenance expenses (such as cost of license plates, gasoline and oil, including taxes, tolls, et cetera) reimbursed to officers and supervisory personnel for the use of their own automobiles in carrier operations.
Physical examinations.
Taxes (Federal, State, or other income; payroll, social security) of employees, assumed by the carrier.
Tolls for bridges, tunnels, highways, and ferries for service vehicles which are not included in the terminal or maintenance activities.
Traveling expenses.

The total of such amounts may be included in this control account. Its components shall be distributed to the following accounts in accordance with instructions 11 and 27 or 28 (for class II carriers, see note A below):

4661—Officers' and Supervisory Personnel Expenses—Line Haul.
4662—Officers' and Supervisory Personnel Expenses—Pickup and Delivery.
4663—Officers' and Supervisory Personnel Expenses—Billing and Collecting.
4664—Officers' and Supervisory Personnel Expenses—Platform.
4665—Officers' and Supervisory Personnel Expenses—Terminal.
4666—Officers' and Supervisory Personnel Expenses—Maintenance.
4667—Officers' and Supervisory Personnel Expenses—Traffic and Sales.
4668—Officers' and Supervisory Personnel Expenses—Insurance and Safety.
4669—Officers' and Supervisory Personnel Expenses—General and Administrative.

NOTE A.—Class II carriers shall use account 4690 to record the expenses of officers and supervisory personnel.

4670—Other Employees' Expenses.

This account group includes expenses incurred by the carrier's employees whose salaries and wages are included in accounts 4210 to 4290 inclusive.

ITEMS (SEE INSTRUCTION 6)

Entertainment.
Expenses incurred in collecting freight charges.
Expenses of employees used as guards on vehicles to protect freight from pilferage and hijacking.
Hotels and meals; subsistence pay.
Membership dues and fees in trade, technical, and professional associations, social clubs, et cetera.
Operating and maintenance expenses (such as: cost of license plates; gasoline and oil, including taxes; tolls, et cetera) reimbursed to other employees for the use of their own automobiles in carrier operations.
Physical examinations.
Taxes (Federal, State, or other income; payroll; social security) of employees, assumed by the carrier.
Tolls for bridges, tunnels, highways, and ferries for service vehicles which are not included in the terminal or maintenance activities.
Traveling expenses.

The total of such amounts may be included in this control account. Its components shall be distributed to the following accounts in accordance with instructions 11 and 27 or 28 (for class II carriers, see note A below):

4671—Other Employees' Expenses—Line Haul.
4672—Other Employees' Expenses—Pickup and Delivery.
4673—Other Employees' Expenses—Billing and Collecting.
4674—Other Employees' Expenses—Platform.
4675—Other Employees' Expenses—Terminal.
4676—Other Employees' Expenses—Maintenance.
4677—Other Employees' Expenses—Traffic and Sales.
4678—Other Employees' Expenses—Insurance and Safety.
4679—Other Employees' Expenses—General and Administrative.

NOTE A.—Class II carriers shall use account 4690 to record other employee expenses.

4690 Other General Supplies and Expenses.

This account group includes the cost of general supplies and expenses in connection with carrier operations not included elsewhere.

ITEMS (SEE INSTRUCTION 6)

Annual fees for listing stock on exchanges.
Appraisals of operating property for record purposes.
Armored car service.
Assessments levied by public authorities for the maintenance of public improvements.
Awards of merchandise and other safety campaign expenses for employees (but not bonuses; see account series 4100 and 4200).
Bank service charges.
Banquets, gifts purchased for distribution to customers.
Basic memberships in trucking associations.
Bedding used in drivers' sleeping rooms and laundry service on such bedding.
Cash bail forfeited by a driver's nonappearance in court in connection with a traffic violation.
Contributions for charitable, social, or community welfare purposes.
Cost of advertising for hiring personnel.
Cost of Christmas, wedding, and similar presents given to employees.
Court costs.
Court fees.
Discounts not practical to apply to the items purchased.
Donations to funds used for the prevention of strikes.
Drivers' logs, cost of.
Facilities and services for employees, such as: cost of picnics, recreational activities, and equipping baseball, bowling, and other athletic teams (see also account 4630).
Fees for guards from outside organizations placed on trucks to prevent pilferage and hijacking.
Fines for traffic violations.
General membership fees and dues in chambers of commerce, et cetera, which cannot be allocated to specific natural classes.
Gifts purchased in quantity for distribution to customers.
Inventory adjustments not otherwise apportioned (see Account 1151—Materials and Supplies).
Law books, periodicals, and subscriptions to special services.
Law expenses of receivers.
Legal forms, law office supplies, postage, and stationery.
Losses from acceptance of counterfeit money.
Losses (net) from operation of employee lunchrooms.
Maintenance cost (other than payroll) of grounds, including fences, shrubbery, driveways, sidewalks, sewers, et cetera, for general offices.
Meals because of overtime work.
Membership fees and dues to traffic clubs and associations with members from both shippers and carriers; and to golf clubs for members of the traffic department.
Moving costs of employees' households goods when borne by the carrier.
Opening celebration expenses for a new terminal, other building, et cetera.
Operating and maintenance costs of signs designating the general office building (see accounts 4630 and 4690).
Payments to others for taking telephone orders from shippers.
Physical examinations of owner-operator drivers, when assumed by the carrier.
Premiums on court and other bonds.
Printing costs for freight bills, waybills, manifests, and other forms.
Publications and services of a general nature.
Removing ice and snow from structures and grounds, cost of.
Rents payable and receivable for miscellaneous equipment (*e.g.*, portable rayon frames, dress racks, refrigerator units) used in vehicles to prevent damage and to facilitate handling of shipments.
Repairs to office furniture and equipment and related inspection costs.
Statutory agent, fees for accepting service of notices, orders, and processes.
Sundry operating expenses not included in other operating expense accounts.
Tax reports, claims, et cetera, when handled by legal staff.
Towel service.
Technical advice and services incident to the purchase of materials and supplies.
Transcripts of testimony, copies of exhibits, et cetera.
Tuition and text books for officers and employees attending technical, trade, and other schools.
Uncollected c.o.d.'s (through bankruptcy of delivering carrier, fault of driver, et cetera).
Vacation camps for employees, operating costs.
Witness fees.

The total of such amounts may be included in this control account. Its components shall be distributed to the following accounts in accordance with instruction 27 or 28:

4691—Miscellaneous Expenses—Line Haul.
4692—Miscellaneous Expenses—Pickup and Delivery.
4693—Miscellaneous Expenses—Billing and Collecting.
4694—Miscellaneous Expenses—Platform.
4695—Miscellaneous Expenses—Terminal.
4696—Miscellaneous Expenses—Maintenance.
4697—Miscellaneous Expenses—Traffic and Sales.
4698—Miscellaneous Expenses—Insurance and Safety.
4699—Miscellaneous Expenses—General and Administrative.

NOTE A.—Fines assessed against employees for violation of company rules, shall be credited to this account.

4700—Operating Taxes and Licenses.

This account may be used as a control account for all accounts in the 4700 series.

4710—Gasoline, Diesel Fuel, and Oil Taxes (Federal).

This account group includes all Federal taxes on gasoline, diesel fuel, other fuels, and oil consumed by revenue vehicles and service vehicles of the terminal or maintenance activities.

The total of such amounts may be included in this control account. Its components shall be distributed to the following accounts in accordance with instruction 27 or 28 (see note A below):

4711—Gasoline, Diesel Fuel, and Oil Taxes (Federal)—Line Haul.
4712—Gasoline, Diesel Fuel, and Oil Taxes (Federal)—Pickup and Delivery.
4715—Gasoline, Diesel Fuel, and Oil Taxes (Federal)—Terminal.
4716—Gasoline, Diesel Fuel, and Oil Taxes (Federal)—Maintenance.

NOTE A.—This distribution shall be in proportion to the expense of the fuel or oil upon which the tax was levied or any other reasonable basis which the carrier can substantiate.

NOTE B.—Federal taxes of fuel consumed by automobiles and service equipment, other than those specified above, shall be included in Account 4660—Officers' and Supervisory Personnel Expenses or Account 4670—Other Employees' Expenses, as Appropriate, for Class I Carriers, or Account 4690—Other General Supplies and Expenses, for Class II Carriers.

4720—Vehicle License and Registration Fees—Ownership (Federal).

This account group includes the cost of all Federal taxes, licenses, and fees assessed for the privilege of owning vehicles. The total of such amounts may be included in this control account. Its components shall be distributed to the following accounts in accordance with instruction 27 or 28:

4721—Vehicle License and Registration Fees—Ownership (Federal) Line Haul.
4722—Vehicle License and Registration Fees—Ownership (Federal) Pickup and Delivery.
4725—Vehicle License and Registration Fees—Ownership (Federal) Terminal.

4726—Vehicle License and Registration Fees—Ownership (Federal) Maintenance.
4727—Vehicle License and Registration Fees—Ownership (Federal) Traffic and Sales.
4728—Vehicle License and Registration Fees—Ownership (Federal) Insurance and Safety.
4729—Vehicle License and Registration Fees—Ownership (Federal) General and Administrative.

4730—Vehicle License and Registration Fees—Usage (Federal).

This account group includes the cost of all Federal taxes, licenses, and fees assessed for the privilege of operating vehicles. The total of such amounts may be included in this control account. Its components shall be distributed to the following accounts in accordance with instruction 27 or 28 (for class II carriers, see note A below):

4731—Vehicle License and Registration Fees—Usage (Federal) Line Haul.
4732—Vehicle License and Registration Fees—Usage (Federal) Pickup and Delivery.
4735—Vehicle License and Registration Fees—Usage (Federal) Terminal.
4736—Vehicle License and Registration Fees—Usage (Federal) Maintenance.
4737—Vehicle License and Registration Fees—Usage (Federal) Traffic and Sales.
4738—Vehicle License and Registration Fees—Usage (Federal) Insurance and Safety.
4739—Vehicle License and Registration Fees—Usage (Federal) General and Administrative.

NOTE A.—Class II carriers shall use account 4720 to record such license and registration fees.

4740—Other Taxes (Federal).

This account group includes all other Federal operating taxes, licenses, and fees not specifically provided for in accounts 4710 to 4730, inclusive. The amount in this account is chargeable to Account 4749—Other Taxes (Federal)—General and Administrative.

4750—Real Estate and Personal Property Taxes.

This account group includes the amount of taxes based on the value of real estate and personal property.

The total of such amounts may be included in this control account. Its components shall be distributed to the following accounts in accordance with instruction 27 or 28:

4755—Real Estate and Personal Property Taxes—Terminal.
4756—Real Estate and Personal Property Taxes—Maintenance.
4759—Real Estate and Personal Property Taxes—General and Administrative.

4760—Gasoline, Diesel Fuel, and Oil Taxes (State and Other).

This account group includes all State, county, municipal, and other taxes on gasoline, diesel fuel, other fuels, and oil consumed by revenue vehicles or service vehicles of the terminal or maintenance activities.

The total of such amounts may be included in this control account. Its components shall be distributed to the following accounts in accordance with instruction 27 or 28 (see note A below):

4761—Gasoline, Diesel Fuel, and Oil Taxes—(State and Other)—Line Haul.
4762—Gasoline, Diesel Fuel, and Oil Taxes—(State and Other)—Pickup and Delivery.
4765—Gasoline, Diesel Fuel, and Oil Taxes—(State and Other)—Terminal.
4766—Gasoline, Diesel Fuel, and Oil Taxes—(State and Other)—Maintenance.

NOTE A.—This distribution shall be in proportion to the expense of the fuel or oil upon which the tax was levied or any other reasonable basis which the carrier can substantiate.

NOTE B.—State and other taxes on fuel consumed by automobiles and service equipment other than those specified above shall be included in Account 4660—Officers' and Supervisory Personnel Expenses, or Account 4670—Other Employees' Expenses, as Appropriate for Class I Carriers, or Account 4690—Other General Supplies and Expenses, for Class II Carriers.

4770—Vehicle License and Registration Fees—Ownership (State and Other).

This account group includes the cost of all State, county, and municipal taxes, licenses, and fees assessed for the privilege of owning vehicles.

ITEMS (SEE INSTRUCTION 6)

Certificates of title fees.
Cost of identification plates, tags, cards, et cetera, issued by State and regulatory bodies.
License plate fees.
Registration fees.
Vehicle qualification fees.

The total of such amounts may be included in this control account. Its components shall be distributed to the following accounts in accordance with instruction 27 or 28:

4771—Vehicle License and Registration Fees—Ownership (State and Other)—Line Haul.
4772—Vehicle License and Registration Fees—Ownership (State and Other)—Pickup and Delivery.
4775—Vehicle License and Registration Fees—Ownership (State and Other)—Terminal.
4776—Vehicle License and Registration Fees—Ownership (State and Other)—Maintenance.
4777—Vehicle License and Registration Fees—Ownership (State and Other)—Traffic and Sales.
4778—Vehicle License and Registration Fees—Ownership (State and Other)—Insurance and Safety.
4779—Vehicle License and Registration Fees—Ownership (State and Other)—General and Administrative.

4780—Vehicle License and Registration Fees—Usage (State and Other).

This account group includes the cost of all State, county, and municipal taxes, licenses, and fees assessed for the privilege of operating vehicles.

ITEMS (SEE INSTRUCTION 6)

Gross weight taxes.
Mileage taxes.
Overload and oversize permits (when absorbed by the carrier).
Port-of-entry fees.
Ton-mile taxes.

The total of such amounts may be included in this control account. Its components shall be distributed to the following accounts in accordance with instruction 27 or 28 (for class II carriers, see note A below):

4781—Vehicle License and Registration Fees—Usage (State and Other)—Line Haul.
4782—Vehicle License and Registration Fees—Usage (State and Other)—Pickup and Delivery.
4785—Vehicle License and Registration Fees—Usage (State and Other)—Terminal.
4786—Vehicle License and Registration Fees—Usage (State and Other)—Maintenance.
4787—Vehicle License and Registration Fees—Usage (State and Other)—Traffic and Sales.
4788—Vehicle License and Registration Fees—Usage (State and Other)—Insurance and Safety.
4789—Vehicle License and Registration Fees—Usage (State and Other)—General and Administrative.

NOTE A.—Class II carriers shall use account 4770 to record such vehicle license and registration fees.

4790—Other Taxes (State and Other).

This account group includes all other State, county, and municipal operating taxes, licenses, and fees not specifically provided for in accounts 4750 to 4780, inclusive.

ITEMS (SEE INSTRUCTION 6)

Capital stock taxes.
Corporation taxes (for purposes of doing business in a corporation).
Gross receipts taxes.
Occupancy taxes.
Permits to haul liquor, et cetera.
State taxes imposed for the privilege of doing business within a State which are based on net income assigned to the State, when such taxes are considered a franchise tax rather than an income tax by the State tax agency.
Taxes on revenue from the rental of vehicles (when assessed against the carrier).

The amount in this account is chargeable to Account 4799—Other Taxes (State and Other)—General Administrative.

NOTE A.—Taxes on revenue from rental of vehicles, when assessed against the lessee but absorbed by the carrier, shall be debited to the account which is credited with the rental revenue.

4800—Insurance.

This account may be used as a control account for all accounts in the 4800 series.

4810—Public Liability and Property Damage Insurance.

The account group includes the net cost (premiums less dividends or refunds) of commercial insurance (see instruction 22(a)) to protect the carrier against liability for deaths of or injuries to persons (other than the carrier's employees) and damages to the property of others (except property entrusted to the carrier for transportation or storage), resulting from the operation of owned and leased vehicles in motor carrier service.

This account group shall also be charged, and Account 2130—Other Current and Accrued Liabilities (class II), or Account 2172—Personal Injuries Property Damage Claims and Workmen's Compensation Claims (estimated liabilities; accrued) (class I) shall be credited with the self-insured portion of coverage sufficient to meet the probable liabilities and related legal fees, not covered by commercial insurance for the classes of risks set out above.

The total of such amounts may be included in this control account.

Its components shall be distributed to the following accounts (see note A below):

4811—Public Liability and Property Damage Insurance—Line Haul.
4812—Public Liability and Property Damage Insurance—Pickup and Delivery.
4818—Public Liability and Property Damage Insurance—Insurance and Safety.

NOTE A.—The proportion of premiums paid and estimated liabilities accrued which is applicable to revenue vehicles shall be allocated to accounts 4811 and 4812 in accordance with instruction 27 or 28. The balance of the premium shall be charged to account 4818.

4820—Cargo Loss and Damage Insurance.

This account group includes the net cost (premium less dividends or refunds) of commercial insurance (see instruction 22(a)) to protect the carrier against liability for claims resulting from loss or damage to, or delay of, property entrusted to it for transportation or storage.

This account group shall also be charged, and Account 2130—Other Current and Accrued Liabilities (class II), or Account 2173—Cargo Loss and Damage Claims (estimated liabilities; accrued) (class I) shall be credited with the self-imposed portion of coverage sufficient to meet the probable liabilities and related legal fees, which are not covered by commercial insurance for the classes of risks set out above.

The total of such amounts may be included in this control account. Its components shall be distributed to the following accounts in accordance with instruction 27 or 28 (see note A below):

4821—Cargo Loss and Damage Insurance—Line Haul.
4825—Cargo Loss and Damage Insurance—Terminal.

NOTE A.—The proportion of premiums paid and estimated liabilities accrued which is applicable to loss or damage of freight while in line-haul vehicles shall be allocated to account 4821. The balance of the premium is chargeable to account 4825.

NOTE B.—When unclaimed freight is sold, and neither the shipper nor the consignee is known, the receipts shall be applied against any unpaid transportation charges for the property sold and the balance, if any, shall be credited to this account.

4830—Fire, Theft, and Collision Insurance.

This account group includes the net cost (premiums less dividends or refunds) of commercial insurance (see instruction 22(b)) to protect the carrier against loss from fire, theft, or collision damage to owned or leased vehicles and equipment used in motor carrier operations.

This account group shall also be charged, and Account 2130—Other Current and Accrued Liabilities (class II) or Account 2171—Self-Insurance (estimated liabilities; accrued) (class I) shall be credited with the self-insured portion of coverage sufficient to meet the probable liabilities and related legal fees which are not covered by commercial insurance for the classes of risks set out above.

The total of such amounts may be included in this control account. Its components shall be distributed to the following accounts (see note A below).

4831—Fire, Theft, and Collision Insurance—Line Haul.
4832—Fire, Theft, and Collision Insurance—Pickup and Delivery.
4838—Fire, Theft, and Collision Insurance—Insurance and Safety.

NOTE A.—The proportion of premium paid which is applicable to revenue vehicles shall be charged to accounts 4831 and 4832 in accordance with instruction 27. The balance of the premium shall be charged to account 4838.

NOTE B.—Fire insurance on buildings and structures shall be charged to Account 4840—Insurance on Buildings and Structures.

NOTE C.—A commission received from owner-operators for including their insurance in the carrier's own fleet policy shall be credited to this account.

4840—Insurance on Buildings and Structures.

This account group includes the net cost (premiums less dividends or refunds) of commercial insurance (see instruction 22(b)) to protect the carrier against loss of, or damage to, buildings and structures caused by fire, floods, wind, boiler explosion, or any other natural or other causes.

This account group shall also be charged, and Account 2130—Other Current and Accrued Liabilities (class II) or Account 2171—Self-Insurance (estimated liability; accrued) (class I) shall be credited with the self-insured portion of coverage sufficient to meet the probable losses which are not covered by commercial insurance.

The total of such amounts may be included in this control account. Its components shall be distributed to the following accounts in accordance with instruction 27 or 28:

4845—Insurance on buildings and structures—terminal.
4846—Insurance on buildings and structures—maintenance.
4848—Insurance on buildings and structures—insurance and safety.

4890—Other Insurance.

This account group includes the net cost (premiums less dividends and refunds) of commercial insurance (see instruction 22 (a) and (b)) to protect the carrier against liabilities and losses, the cost of which is not provided for elsewhere.

This account group shall also be charged, and Account 2130—Other Current and Accrued Liabilities (class II) or Account 2175—Other Estimated Liabilities (estimated liabilities; accrued) (class I) shall be credited with any self-insured portion of coverage sufficient to meet the probable liabilities, losses, and related legal fees, which are not covered by commercial insurance for the classes of risks set out above.

The amounts in this account are chargeable to Account 4898—Other Insurance—Insurance and Safety.

ITEMS (SEE INSTRUCTION 6)

Burglary.
Cost of liquor bonds (see note A).
Cost of bonds furnished to guarantee the payment of State mileage taxes (see note A).
Detective fees for investigation of cargo losses.
Fidelity.
Holdup.
Owners', landlords', and tenants' liability.
Premiums on performance bonds.
Public liability and property damage insurance to cover liability resulting from other than operation of owned or leased vehicles.
Rewards for information leading to the return of stolen money.

NOTE A.—Recoverable cash deposits in lieu of bonds furnished shall be included in Account 1020—Special Deposits (class II) or Account 1023—Miscellaneous Special Deposits (class I).

5100—Communications and Utilities.

This account may be used as a control account for all accounts in the 5100 series.

5110—Communication Expenses.

This account group includes the cost of communication service, including taxes, used by the carrier in directing its operations.

ITEMS (SEE INSTRUCTION 6)

Communications network (leased line).
Long-distance telephone calls and telegrams, reimbursed to drivers (if practicable to segregate from other employees' expenses).
Telegraph units (rental or lease) and service.
Telephone dispatching service, including installation charges.
Telephone service.
Telex equipment (rental or lease).

The total of such amounts may be included in this control account. Its components shall be distributed to the following accounts based upon their predominant use in accordance with instruction 27 or 23:

5111—Communication Expenses—Line Haul.
5112—Communication Expenses—Pickup and Delivery.
5113—Communication Expenses—Billing and Collecting.
5114—Communication Expenses—Platform.
5115—Communication Expenses—Terminal.
5116—Communication Expenses—Maintenance.
5117—Communication Expenses—Traffic and Sales.
5118—Communication Expenses—Insurance and Safety.
5119—Communication Expenses—General and Administrative.

NOTE A.—Class II carriers shall use account 5120 to record communication expenses.

5120—Utilities Expenses.

This account group includes the cost of utility services consumed by the carrier in its motor carrier operations.

ITEMS (SEE INSTRUCTION 6)

Electricity.
Fuels (coal, gas, oil) (see note A).
Penalties for exceeding grace periods for payment.
Water.

The total of such amounts may be included in this control account. Its components shall be distributed to the following accounts based on their predominant use in accordance with instruction 27 or 28:

5121—Utilities Expenses—Line Haul.
5122—Utilities Expenses—Pickup and Delivery.
5123—Utilities Expenses—Billing and Collecting.
5124—Utilities Expenses—Platform.
5125—Utilities Expenses—Terminal.
5126—Utilities Expenses—Maintenance.
5127—Utilities Expenses—Traffic and Sales.
5128—Utilities Expenses—Insurance and Safety.
5129—Utilities Expenses—General and Administrative.

NOTE A.—The cost of fuel and oil used in revenue or service vehicles shall be included in account 4510—Fuel for motor vehicles or account 4520—Oil and lubricants for motor vehicles, as appropriate.

5300—Depreciation and Amortization.

This account may be used as a control account for all accounts in the 5300 series.

5310—Depreciation Expense—Buildings and Structures.

This account group includes depreciation of structures situated on ownend land, including all fixtures permanently attached thereto, and of improvements to owned land and other structures or constructions, the invesmen in which is included in account 1210—Land and Structures (class II) or account 1213—Structures (class I).

The total of such amounts may be included in this control account. Its components shall be distributed to the following accounts in accordance with instruction 27 or 28:

5315—Depreciation Expense—Building and Structures—Terminal.
5316—Depreciation Expense—Buildings and Structure—Maintenance.
5319—Depreciation Expense—Buildings and Structures—General and Administrative.

5320—Depreciation Expense—Revenue Equipment.

This account group includes depreciation of revenue equipment. (See list of items in account 1221—Revenue equipment (classes I and II). The total of such amounts may be included in this control account. Its components shall be distributed to the following accounts in accordance with instruction 27 or 28:

5321—Depreciation Expense—Revenue Equipment—Line Haul.
5322—Depreciation Expense—Revenue Equipment—Pickup and Delivery.

5330 — Depreciation Expense — Service Cars and Equipment.

This account group includes the depreciation of automobiles, wreckers, sand and salt cars, tow cars, and other service equipment, the investment in which is included in account 1223—Service Cars and Equipment (classes I and II).

The total of such amounts may be included in this control account. Its components shall be distributed to the following accounts in accordance with Instruction 27 or 28:

5334—Depreciation Expense—Service Cars and Equipment—Platform.
5335—Depreciation Expense—Service Cars and Equipment—Terminal.
5336—Depreciation Expense—Service Cars and Equipment—Maintenance.
5337—Depreciation Expense—Service Cars and Equipment—Traffic and Sales.
5338—Depreciation Expense—Service Cars and Equipment—Insurance and Safety.
5339—Depreciation Expense—Service Cars and Equipment—General and Administrative.

5340—Depreciation Expense—Shop and Garage Equipment.

This account group includes the depreciation of shop and garage equipment, the investment in which is included in account 1230—Other Carrier Property (class II), or account 1233—Shop and Garage Equipment (class I). The amount in this account is chargeable to account 5346—Depreciation Expense—Shop and Garage Equipment—Maintenance.

5350—Depreciation Expense—Furniture and Office Equipment.

This account group includes the depreciation of Furniture and Office Equipment and appliances, the investment in which is included in account 1230—Other Carrier Property (class II) or account 1235—Furniture and Office Equipment (class I).

The total of such amounts may be included in this control account. Its components shall be distributed to the following accounts in accordance with instruction 27 or 28.

5355—Depreciation Expense—Furniture and Office Equipment—Terminal.
5356—Depreciation Expense—Furniture and Office Equipment—Maintenance.
5359—Depreciation Expense—Furniture and Office Equipment—General and Administrative.

5360—Depreciation Expense—Miscellaneous Equipment.

This account group includes the depreciation, not provided for elsewhere, of equipment employed in motor carrier operations, the investment in which is included in Account 1230—Other Carrier Property (class II) or Account 1237—Miscellaneous Equipment (class I).

The total of such amounts may be included in this control account. Its components shall be distributed to the following accounts in accordance with instruction 27 or 28 (see note A):

5361—Depreciation Expense—Miscellaneous Equipment—Line Haul.
5362—Depreciation Expense—Miscellaneous Equipment—Pickup and Delivery.
5363—Depreciation Expense—Miscellaneous Equipment—Billing and Collecting.
5364—Depreciation Expense—Miscellaneous Equipment—Platform.
5365—Depreciation Expense—Miscellaneous Equipment—Terminal.
5366—Depreciation Expense—Miscellaneous Equipment—Maintenance.
5367—Depreciation Expense—Miscellaneous Equipment—Traffic and Sales.
5368—Depreciation Expense—Miscellaneous Equipment—Insurance and Safety.
5369—Depreciation Expense—Miscellaneous Equipment—General and Administrative.

NOTE A.—Where practical, carriers should distribute such depreciation based on the predominant use of the equipment. Depreciation of equipment for which it is not practical to distribute in this manner may be charged to Account 5369—Depreciation Expense—Miscellaneous Equipment—General and Administrative.

5370—Amortization Expense—Improvements to Leasehold Property.

This account group includes the amortization of improvements to leasehold property installed by the carrier, the investment in which is included in Account 1230—Other Carrier Property (class II), or Account 1241—Improvements to Leasehold Property (class I).

The total of such amounts may be included in this control account. Its components shall be distributed to the following accounts in accordance with instruction 27 or 28:

5375—Amortization Expense—Improvements to Leasehold Property—Terminal.
5376—Amortization Expense—Improvements to Leasehold Property—Maintenance.
5379—Amortization Expense—Improvements to Leasehold Property—General and Administrative.

5380—Depreciation Expense—Undistributed Property.

This account group includes depreciation of property temporarily included in Account 1230—Other Carrier Property (class II) or Account 1243—Undistributed Property (class I).

The amount in this account is chargeable to Account 5389—Depreciation Expense—Undistributed Property—General and Administrative.

NOTE A.—Class II carriers shall use Account 5370 to record depreciation expense as described above.

5390—Amortization Expense (Other).

This account group includes the amortization applicable to amounts representing the cost of acquiring:

(a) Long-term leaseholds of land and easements used in carrier operations carried in Account 1341—Other Intangible Property (classes I and II).

(b) Fixed-term motor carrier franchises and consents carried in Account 1310—Organizations, Franchises and Permits (class II) or in Account 1321—Franchises (class I).

(c) Fixed-term permits, licenses, and patent rights carried in Account 1310—Organization, Franchises and Permits (class II) or in Account 1331—Permits and Patents (class I).

(d) Other fixed-term intangible property carried in Account 1341—Other Intangible Property (classes I and II).

The amount in this account is chargeable to Account 5399—Amortization Expense (other)—General and Administrative.

NOTE A.—Amortization charges on the book cost of intangible items that are not re-

stricted to a fixed term shall be charged to Account 8400—Other Nonoperating Income (net) (class II) or to Account 8422—Amortization (franchises, permit, and other) (class I).

5400—Revenue Equipment Rents and Purchased Transportation.

This account may be used as a control account for all accounts in the 5400 series.

5410—Vehicle Rents With Drivers.

This account group includes amounts payable to others for furnishing revenue vehicles and the services of drivers who are included on the payroll of the lessor when the vehicle and driver are under the control of the reporting carrier.

The total of such amounts may be included in this control account. The amounts in this account shall be distributed in accordance with instruction 27 or 28 to the following accounts:

5411—Vehicle Rents With Driver—Linehaul.
5412—Vehicle Rents With Driver—Pickup and Delivery.

NOTE A.—Carriers designated in instruction 32 shall further subdivide this account by type of equipment.

NOTE B.—This account shall be charged for expenses paid by the carrier in behalf of the owner-operator in accordance with instruction 33.

5420—Vehicle Rents With Driver—Vehicle Portion Only.

This account group includes amounts payable to others for furnishing revenue vehicles with the service of drivers for the exclusive use of and control by the carrier, where the arrangement specifies that the driver shall be paid by the reporting carrier and be included on its payroll (see note A.)

The total of such amounts may be included in this control account. The amounts in this account shall be distributed in accordance with instruction 27 or 28 to the following accounts:

5421—Vehicle Rents With Driver—Vehicle Portion Only—Linehaul.
5422—Vehicle Rents With Driver—Vehicle Portion Only—Pickup and Delivery.

NOTE A.—The wages of drivers as defined in this account shall be included in Account 4250—Salaries and Wages—Owner-Operator Drivers.

NOTE B.—Carriers designated in instruction 32 shall further subdivide this account by type of equipment.

NOTE C.—This account shall be charged for expenses paid by the carrier in behalf of the owner-operator in accordance with instruction 33.

5430—Vehicle Rents Without Driver.

This account group includes amounts payable to others for furnishing revenue vehicles without the services of the lessor's driver, to the reporting carrier for its exclusive use.

The total of such amounts may be included in this control account. The amounts in this account shall be distributed in accordance with instruction 27 or 28 to the following accounts:

5431—Vehicle Rents Without Driver—Linehaul.
5432—Vehicle Rents Without Driver—Pickup and Delivery.

NOTE A.—Carriers designated in instruction 32 shall further subdivide this account by type of equipment.

5440—Other Purchased Transportation—Motor Carriers.

This account group includes payments for the transportation of individual shipments and part-loads (billed by the reporting carrier) in the vehicles of another carrier, when the hauling carrier retains control of the vehicle and driver; and payments to other carriers for spotting the reporting carrier's trailers at shippers' platforms.

The total of such amounts may be included in this control account. The amount in this account shall be distributed to the following accounts in accordance with instruction 27 or 28 (see note A below):

5441—Other Purchased Transportation—Motor Carriers—Linehaul.
5442—Other Purchased Transportation—Motor Carriers—Pickup and Delivery.

NOTE A.—Payments for intercity transportation of freight shall be charged to Account 5441. Payments for Picking Up and Delivering the Reporting Carriers' Freight, and performing its local cartage services shall be charged to Account 5442.

5450—Other Purchased Transportation—Railroads.

This account group includes payments to railroads for the intercity transportation of the reporting carrier's loaded or empty revenue vehicles and containers. Amounts in this account are chargeable to Account 5451—Other Purchased Transportation—Railroads—Line Haul.

5460—Other Purchased Transportation—Water Carriers.

This account group includes payments to water carriers for the intercity transportation of the reporting carrier's loaded or empty revenue vehicles and containers. Amounts in this account are chargeable to Account 5461—Other Purchased Transportation—Water Carriers—Line Haul.

5470—Other Purchased Transportation—Airlines and Other.

This account group includes payments to airlines for the intercity transportation of the reporting carrier's loaded or empty revenue vehicles and containers. This account group also includes payments for the delivery of small shipments by parcel post or messenger instead of delivery by the carrier's own equipment.

The total of such amounts may be included in this control account. The amounts in this account shall be distributed in accordance with instruction 27 or 28 to the following accounts:

5471—Other Purchased Transportation—Airlines and Other—Line Haul.
5472—Other Purchased Transportation—Airlines and Other—Pickup and Delivery.

5480—Allowances to Shippers.

This account group includes allowances to shippers and consignees for picking up or delivering intercity shipments at the carrier's facility. Amounts in this account are chargeable to Account 5482—Allowances to Shippers—Pickup and Delivery.

5490—Equipment Rents—Credit.

This account group shall be credited with rents receivable by the reporting carrier for owned or leased revenue vehicles which are furnished to others without the services of drivers.

This account group shall also be credited with rents receivable for owned or leased revenue vehicles furnished to other motor carriers under an arrangement whereby both the vehicle and driver are furnished by the reporting carrier but the wages of the driver are paid separately by the hiring carrier and included on its payroll.

The total of such amounts may be included in this control account. The amount in this account shall be distributed to the following accounts in accordance with instruction 27 or 28:

5491—Equipment Rents—Credit—Line Haul.
5492—Equipment Rents—Credit—Pickup and delivery.

NOTE A.—Payments receivable from other motor carriers which cover both the rent of an intercity vehicle and wages of the driver shall be credited to Account 3400—Intercity Transportation for Other Motor Carriers (classes I and II).

NOTE B.—Payments receivable from other motor carriers which cover both the rent of a pickup and delivery vehicle and wages of the driver shall be credited to Account 3300—Freight Revenue—Local Cartage (classes I and II).

NOTE C.—Accounts receivable for rental of revenue vehicles included in the lease to others of a distinct operating unit (see definition 23), shall be credited to Account 8320—Lease of Distinct Operating Unit—Credit.

NOTE D.—Fees paid to rental agents for the current period shall be debited to this account.

NOTE E.—Taxes paid on rental revenue of owned or leased vehicles shall be debited to this account.

NOTE F.—Carriers designated in instruction 32 shall further subdivide this account by type of equipment.

5500—Building and Office Equipment Rents.

This account may be used as a control account for all accounts in the 5500 series. Class II carriers shall include in this account group the expenses includible in accounts 5510 and 5520 for building operating and office equipment rents. Such expenses shall be distributed to the following accounts in accordance with instruction 27 or 28:

5501—Building and Office Equipment Rents—Line Haul.
5502—Building and Office Equipment Rents—Pickup and Delivery.
5503—Building and Office Equipment Rents—Billing and Collecting.
5504—Building and Office Equipment Rents—Platform.
5505—Building and Office Equipment Rents—Terminal.
5506—Building and Office Equipment Rents—Maintenance.
5507—Building and Office Equipment Rents—Traffic and Sales.
5508—Building and Office Equipment Rents—Insurance and Safety.
5509—Building and Office Equipment Rents—General and Administrative.

5510—Building Operating Rents.

This account group includes rental payments for real estate and other property except revenue equipment, used in motor carrier operations. This account group shall also be credited with amounts receivable as rental from the sublease of property rented from others if amounts payable as rent for the property by the reporting carrier are charged hereto.

ITEMS (SEE INSTRUCTION 6)

Alarm systems installed at terminals, rental payments.
Fees paid to rental agents for the current period.
Garage space and hangar storage rents for service cars and equipment.
Monthly leases in parking lots and garages used for parking and storing revenue equipment.
Taxes paid by the carrier on the property of others, which represent rental charges for such property used in carrier operations.

The total of such amounts may be included in this control account. Its components shall be distributed to the following accounts in accordance with Instruction 27 or 28 (for class II carriers, see note A below):

5515—Building Operating Rents—Terminal.
5516—Building Operating Rents—Maintenance.
5519—Building Operating Rents—General and Administrative.

NOTE A.—Class II carriers shall use account 5500 to record building operating rents.
NOTE B.—Amounts payable to others for the use of joint facilities (see definition 24) shall be charged to Account 5910—Joint-Facility Expense—Debt.
NOTE C.—Amounts receivable for rental of real estate and other property included in the lease of a distinct operating unit (see definition 23) shall be included in Account 5820—Lease of Distinct Operating Units—Credit.
NOTE D.—Rentals for property and equipment used in noncarrier operations shall be included in Account 8100—Income From Noncarrier Operations (net) (class II) or in Account 8110—Income From Noncarrier Operations (class I).
NOTE E.—Rentals for the exclusive use of terminal loading space shall be charged to this account.

5520—Office Equipment Rents.

This account group includes rental payments for office equipment (including data processing equipment) used in motor carrier operations. Fees paid to a rental agent for the current period shall also be debited to this account.

The total of such amounts may be included in this control account. Its components shall be distributed to the following accounts based on their predominant use in accordance with instruction 27 or 28 (for class II carriers, see note A below):

5521—Office Equipment Rents—Line Haul.
5522—Office Equipment Rents—Pickup and Delivery.
5523—Office Equipment Rents—Billing and Collecting.
5524—Office Equipment Rents—Platform.
5525—Office Equipment Rents—Terminal.
5526—Office Equipment Rents—Maintenance.
5527—Office Equipment Rents—Traffic and Sales.
5528—Office Equipment Rents—Insurance and Safety.
5529—Office Equipment Rents—General and Administrative.

NOTE A.—Class II carriers shall use account 5500 to record rental payments for office equipment.
NOTE B.—Rental payments for communications equipment used in conjunction with office or data processing equipment shall be charged to Account 5110—Communication Expenses.
NOTE C.—Materials and supplies used by data processing equipment shall be charged to Account 4610—Office Supplies.

5700—Gain or Loss on Disposition of Operating Assets.

This account may be used as a control account for all accounts in the 5700 series.

5710—Gains on Disposition of Operating Assets.

This account shall reflect the gains on each unit of retired, sold, or traded-in operating assets, including accounts 1221 through 1232 (class II) and accounts 1221 through 1252 (class I), depreciated under the unit plan. (See instruction 21 (a) (1).) This account shall also reflect the gains on disposition of intangible property having a fixed term. (See instruction 21(b) (1).) The amount in this account is chargeable to account 5719—Gains on Disposition of Operating Assets—General and Administrative.

NOTE A.—Gains on disposition of property used in other than carrier operations and of intangible property not having a fixed term shall be included in Account 8500—Gain or Loss on Disposition of Other Assets (net) (class II) and Account 8510—Nonoperating Gains on Disposition of Assets (class I).
NOTE B.—Gains on disposition of land and structures shall be included in Account 8500—Gain or Loss on Disposition of Other Assets (net) (class II) and Account 8530—Gains on Disposition of Land and Structures (class I).

5720—Losses on Disposition of Operating Assets.

This account shall reflect the loss on each unit of retired, sold, or traded-in carrier operating property, depreciated under the unit plan. (See instruction 21 (a) (1).)

This account shall also reflect the losses on disposition of intangible property having a fixed term. (See instruction 21(b) (1).) The amount in this account is chargeable to Account 5729—Losses on Disposition of Operating Assets—General and Administrative.

NOTE A.—Losses on disposition of property used in other than carrier operations and of intangible property not having a fixed term shall be included in Account 8500—Gain or Loss on Disposition of Other Assets (net) (class II) and Account 8520—Nonoperating Losses on Disposition of Assets (class I).
NOTE B.—Losses on disposition of land and structures shall be included in Account 8500—Gain or Loss on Disposition of Other Assets (net) (class II) and Account 8540—Losses on Disposition of Land and Structures (class I).

5900—Miscellaneous Expenses.

This account may be used as a control account for all accounts in the 5900 series.

5910—Joint-Facility Expense—Debit.

This account group includes the carrier's proportion of costs incurred by others in maintaining and operating a joint facility (see definition 24).

ITEMS (SEE INSTRUCTION 6)

General Offices.
Shops or Garages.
Terminal Buildings.

The total of such amounts may be included in this control account. Its components shall be distributed to the following accounts in accordance with instruction 27 or 28.

5915—Joint-Facility Expense—Debit—Terminal.
5916—Joint-Facility Expense—Debit—Maintenance.
5919—Joint-Facility Expense—Debit—General and Administrative.

5920—Joint-Facility Expense—Credit.

This account group includes the amounts chargeable to others as their proportion of the costs incurred by the reporting carrier in maintaining and operating a joint facility (see definition 24).

ITEMS (SEE INSTRUCTION 6)

General Offices.
Shops and Garages.
Terminal Buildings.

The total of such amounts may be included in this control account. Its components shall be distributed to the following accounts in accordance with instruction 27 or 28:

5925—Joint-Facility Expense—Credit—Terminal.
5926—Joint-Facility Expense—Credit—Maintenance.
5929—Joint-Facility Expense—Credit—General and Administrative.

NOTE A.—Class II carriers shall use account 5910 to record joint-facility expense—credit.

5930—Professional Services—Debit.

(a) This account group includes the amounts paid for services received from other persons (see definition 30), and related expenses under a service contract or other arrangement to provide management with information and/or advice related to nonroutine business decisions and services that are consultative or advisory in nature. (See notes B and E.)

(b) This account also includes payments made to a regulatory commission for fees or amounts assessed against the carrier for pay and expenses of the regulatory commission, its officers, agents, and employees, other than those incurred in securing permits and certificates of public convenience and necessity and authority for the issuance of securities. (See note C.)

(c) Expenses, other than salaries of employees, incurred by the carrier in connection with formal cases before Federal or State regulatory bodies or cases to which such a body is a party and chargeable to this account group.

ITEMS (SEE INSTRUCTION 6)

Advisory fees in connection with preventive maintenance of revenue equipment, operation of shops and garages, et cetera.

Amounts designated as taxes, fees, et cetera, asessed by Federal and State regulatory commissions for pay and expenses of their officers, agents, and employees; office and traveling expenses; stationery, printing, and engineering supplies.
Auditing fees.
Attorney fees for union negotiations.
Consulting and advisory fees in connection with the efficiency of carrier operations.
Cost of law suits.
Cost of preparing and printing agreements, briefs, reports, et cetera.
Dues or fees paid associations or agencies for negotiating or arbitrating union contracts and labor problems.
Fees paid others for collection of delinquent freight charges and other past due accounts receivable.
Fees, retainers, and expenses of counsel, solicitors, attorneys, clerks, attendants, witnesses, and others whose services are secured for the defense or prosecution of petitions or complaints presented to regulatory bodies.
Financial advisory fees.
Insurance advisors' fees for analyzing the adequacy of the carrier's coverage and for supervising industrial insurance and unemployment compensation claims.
Law expenses of receivers.
Legal fees, general.
Payments to outside attorneys.
Traveling expenses of outside attorneys, witnesses, et cetera.

The amount in this account is chargeable to Account 5939—Professional Services—Debit—General and Administrative.

NOTE A.—The records supporting the entries in this account shall be so maintained as to show the respective amounts paid to each provider of the service with respect to each class of service so furnished and the basis upon which the fees are assessed.

NOTE B.—Payments to commission agents or organizations for services provided as set out in Account 4640—Commission Agent Fees, or Account 4650—Solicitation Commissions and Outside Fees shall be charged to the appropriate account.

NOTE C.—Law expenses incident to the purchase of operating rights, the acquisition of such rights from Federal or State commissions, or securing from local authorities of franchises or consents with a life of more than 1 year, and expenses incident to securing permits and certificates of public convenience and necessity shall be charged to Account 1310—Organization, Franchises and Permits (class II) and Accounts 1321 or 1331 (class I), as appropriate, or Account 1341—Other Intangible Property (classes I and II). Law expenses and expenditures incident to securing authorization for issuance of long-term debt or capital stock shall be charged to Account 1510—Deferred and Miscellaneous Debits (class II) or to Account 1511—Unamortized Debt Discount and Expense (class I), or Account 2410—Deferred Credits (class II) and Account 2411—Unamortized Premium on Debt (class I), or Account 2633—Commission and Expense on Capital Stock (classes I and II), as appropriate.

NOTE D.—Regulatory expenses which by approval or direction of the commission are to be spread over future periods shall be charged to Account 1510—Deferred and Miscellaneous Debits (class I) or to Account 1512—Other Deferred Debits (class II) and amortized by charges to this account.

NOTE E.—This account shall not be used to record charges for management or professional services rendered by affiliated companies (see definition 7) for any billings that are chargeable to other appropriate operating accounts. (See instruction 34.)

5940—Professional Services—Credit.

This account group includes the amount of charges made to other companies (including affiliates) for management services performed by the carrier and for recovery of operating expenses incurred by the carrier while performing services for other companies.

The amount in this account is chargeable to Account 5949—Professional Services—Credit—General and Administrative.

NOTE A.—Class II carriers shall use account 5930 to record amounts charged to other companies for management services performed by the carrier and for recovery of operating expenses incurred while performing services for other companies.

5950—Uncollectible Revenues.

This account group shall be charged, and Account 1131—Accounts Receivable—Customers and Interline (classes I and II) shall be credited, with receivables for carrier operating revenues, including interline proportions of revenue due from other carriers, which, after a reasonably diligent effort to collect, have proved impracticable of collection. If accounts which have been so written off are afterwards collected, the amount received shall be credited to this account: *Provided, however,* That such recoveries are from accounts charged off against this account.

Debits to this account may be made monthly on the basis of the estimated average loss of revenue due to uncollectible accounts in which case the concurrent credit shall be to Account 1138—Allowance for Uncollectible Accounts (classes I and II). To the allowance thus established shall be charged such amounts as are determined to be uncollectible and amounts written off and subsequently collected shall be credited to the allowance. When charges to this account are made by estimate, the estimate shall be adjusted at the end of each calendar year to conform to the experience of the accounting carrier as determined by analysis of its accounts receivable. The amount in this account is chargeable to Account 5959—Uncollectible Revenue—General and Administrative.

NOTE A.—Losses on receivables for other than carrier operating revenues, and losses on notes or claims receivable, shall be accounted for as provided in Account 8400—Other Nonoperating Income (class II) and Account 8421—Bad Debts (other nonoperating deductions) (class I).

CLASSIFICATION OF REVENUES AND EXPENSES FOR CLASS I AND CLASS II CARRIERS OF HOUSEHOLD GOODS

Class I and class II carriers of household goods—Chart of accounts—Matrix of operating revenues

		Activities								
			Carrier					Noncarrier		
			Moving							
		Control	Interstate	Intrastate	Local	Indirect operating	General and administrative	Packing and crating	Warehousing	Overseas import and export	Indirect operating
		(0)	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	Revenue classification[1]										
310	Moving revenue—intercity common carrier, own rights	3100									
1	Company driver	3110	3111	3112						3118	
2	Owner operator	3120	3121	3122						3128	
3	Agent	3130	3131	3132						3138	
320	Moving revenue—intercity contract carrier, own rights	3200	3201	3202						3208	
330	Moving revenue—local	3300			3303					3308	
340	Moving revenue—intercity transportation for other motor carriers	3400									
1	Company driver	3410	3411	3412						3418	
2	Owner operator	3420	3421	3422						3428	
350	Containers, packing and unpacking services	3500									
1	Packing only—interstate	3510						3516			
2	Unpacking only—interstate	3520						3526			
3	Packing and unpacking—intrastate	3530						3536			
7	Thru-container packing and loading	3570								3578	
8	Additional charges—overseas shipments	3580								3588	
9	Other packing and crating service revenue	3590						3596		3598	
360	Supplementary transportation service	3600	*3601	*3602							
1	Additional transportation charge	3610	3611	3612							
2	Extra stops, pickup, delivery	3620	3621	3622							
3	Empty mileage	3630	3631	3632							
4	Miscellaneous supplementary transportation services	3640	3641	3642							

See footnotes at end of table.

Class I and class II carriers of household goods—Chart of accounts—Matrix of operating revenues—Continued

		Activities								
			Carrier					Noncarrier		
			Moving							
		Control	Interstate	Intrastate	Local	Indirect operating	General and administrative	Packing and crating	Warehousing	Overseas import and export	Indirect operating
		(0)	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
370	Warehousing revenue	3700									
1	Storage household goods—SIT interstate	3710							3717		
2	Warehouse handling, In/Out—SIT interstate	3720							3727		
3	Storage household goods—SIT intrastate	3730							3737		
4	Warehouse handling In/Out—SIT intrastate	3740							3747		
5	Storage—other than carrier shipments	3750							3757		
6	Warehouse handling In/Out—other than carrier shipments	3760							3767		
380	Commission revenue	3800									
1	Booking commissions	3810	3811	3812							
2	Origin commissions	3820	3821	3822							
3	Packing commissions	3830						3833			
390	Other operating revenue	3900				3904					3909
	Natural classification [2]										
410	Salaries	4100	*4101	*4102	*4103	*4104	*4105	*4106	*4107	*4108	*4109
1	Supervisory and administrative personnel	4110	4111	4112	4113	4114	4115	4116	4117	4118	4119
2	Clerical	4120	4121	4122	4123	4124	4125	4126	4127	4128	4129
4	Sales salaries—employees	4140				4141					4149
7	Officers	4170	4171	4172	4173	4174	4175	4176	4177	4178	4179
9	Department and division managers	4190	4191	4192	4193	4194	4195	4196	4197	4198	4199
420	Operating wages—transportation only	4200				4214**					
1	Intercity drivers	4210	4211	4212		4224**					
2	Intercity helpers	4220	4221	4222		4234**					
3	Driver-helper—Local moving only	4230			4233	4244**					
4	Drayage labor—overseas containers	4240			4243						
430	Packer wages	4300									
1	Packer wages—interstate moves	4310						4316			
2	Packer wages—intrastate moves	4320						4326			
3	Packer wages—overseas shipments	4330								4339	
440	Warehouse labor	4400									
1	Warehouse labor—household goods	4410							4417		
2	Warehouse handling—SIT interstate	4420							4427		
3	Warehouse handling—SIT intrastate	4430							4437		
460	Repair wages	4600									
1	Transportation equipment only	4610	4611	4612	4613	4614	4615				
2	Other repair wages	4620						4626	4627	4628	4629
470	Commission agent fees	4700				4704					4709
490	Other wages	4900	4901	4902	4903	4904	4905	4906	4907	4908	4909
500	Fringe benefits	5000	5001	5002	5003	5004	5005	5006	5007	5008	5009
1	Contributions to union welfare funds	5010					5015				5019
2	Employees' group insurance	5020					5025				5029
3	Workmen's compensation	5030					5035				5039
4	Pension and retirement plans	5040					5045				5049
5	Vacation pay	5050					5055				5059
6	Holiday pay	5060					5065				5069
7	Miscellaneous paid time off	5070					5075				5079
9	Other employee benefits	5090					5095				5099
510	Payroll taxes	5100	*5101	*5102	*5103	*5104	*5105	*5106	*5107	*5108	*5109
1	FICA taxes	5110					5115				5119
3	Federal unemployment taxes	5120					5125				5129
2	State unemployment taxes	5130					5135				5139
610	Transportation fuel and motor oil	6100									
1	Gasoline and diesel fuel	6110	6111	6112	6113	6114		6116	6117		6119
2	Motor oils and lubricants	6120	6121	6122	6123	6124		6126	6127		6129
620	Tires and tubes	6200	6201	6202	6203	6204		6206	6207		6209
630	Other vehicle supplies	6300	6301	6302	6303	6304		6306	6307		6309
640	Vehicle repair parts	6400	6401	6402	6403	6404	6405	6406	6407		6409
650	Repair materials (other than vehicle)	6500				*6504	*6505	*6506	*6507	*6508	*6509
1	Repair materials—building	6510				6514	6515	6516	6517	6518	6519
2	Repair materials—equipment	6520				6524	6525	6526	6527	6528	6529
3	Repair materials—furniture and fixtures	6530				6534	6535	6536	6537	6538	6539
660	Printing and office supplies	6600	*6601	*6602	*6603	*6604	*6605	*6606	*6607	*6608	*6609
1	Printed forms and office supplies	6610	6611	6612	6613	6614	6615	6616	6617	6618	6619
2	Tariffs and schedules	6620	6621	6622	6623			6626	6627	6628	
670	Packing and crating materials and supplies	6700						6706	6707	6708	
680	Miscellaneous supplies	6800	6801	6802	6803	6804	6805	6806	6807	6808	6809
710	Outside services—vehicle repairs and maintenance	7100	7101	7102	7103	7104	7105	7106	7107		7109
720	Outside services—repairs (other than vehicles)	7200				*7204	*7205	*7206	*7207	*7208	*7209
1	Outside services—building repairs	7210				7214	7215	7216	7217	7218	7219
2	Outside services—equipment repairs	7220				7224	7225	7226	7227	7228	7229
3	Outside services—fixture and fixture repairs	7230				7234	7235	7236	7237	7238	7239
730	Other outside services	7300									
1	Janitorial services	7310				7314	7315	7316	7317	7318	7319
2	Watch and alarm services	7320				7324	7325	7326	7327	7328	7329
3	Professional services	7330				7334	7335				7339
4	Advertising—agency	7340				7344					7349
5	Advertising—media	7350				7354					7359
6	Advertising—all other	7360				7364					7369
740	Utilities	7400				7404	7405		7407	7408	7409
750	Communications services	7500				7504	7505			7508	7509
760	Purchased labor and transportation	7600				7614**					
1	Equipment rents without drivers	7610	7611	7612	7613	7624**		7616			
2	Tractor rents with driver from agent	7620	7621	7622		7634**				7628	
3	Tractor rents with driver from owner operators	7630	7631	7632	7633	7644**				7638	
4	Tractor-trailer rents with driver from agent	7640	7641	7642						7648	
5	Tractor-trailer rents with driver from owner operators	7650	7651	7652	7653	7654**				7658	
6	Purchased labor—temporary help	7660	7661	7662	7663	7664**					
8	Purchased transportation—other transportation modes	7680	7681	7682		7684**				7688	
9	Equipment rents—credit	7690	7691	7692		7694**					
770	Travel expenses—company drivers and other operating employees	7700	7701	7702	7703	7704		7706	7707	7708	7709
780	Travel and entertainment—sales, office and management personnel	7800	7801	7802	7803	7804	7805	7806	7807	7808	7809

Class I and class II carriers of household goods—Chart of accounts—Matrix of operating revenues—Continued

		Activities								
		Carrier					Nonearrier			
		Moving								
	Control	Interstate	Intrastate	Local	Indirect operating	General and administrative	Packing and crating	Warehousing	Overseas import and export	Indirect operating
	(0)	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
790 General expense	7900				*7904	*7905				*7909
1 Subscriptions, bsooks, and periodicals	7910				7914	7915				7919
2 Memberships and dues	7920				7924	7925				7929
3 Conventions and meetings	7930				7934					7939
4 Postage	7940					7945				7949
9 Miscellaneous corporate expenses	7990				7994	7995				7999
810 Depreciation	8100									
1 Depreciation—Revenue equipment	8110	8111	8112	8113			8116			
2 Depreciation—shop and garage equipment	8120				8124					8129
3 Depreciation—service cars and equipment	8130				8134	8135		8137	8138	8139
4 Depreciation—buildings and structures	8140				8144	8145	8146	8147	8148	8149
5 Depreciation—furniture and office equipment	8150					8155	8156	8157	8158	8159
7 Depreciation—undistributed property	8170					8175				8179
9 Depreciation—miscellaneous equipment	8190	8191	8192	8193	8194	8195	8196	8197	8198	8199
820 Amortization expenses	8200									
1 Amortization of leasehold improvements	8210					8215		8217	8218	8219
2 Amortization expense—other	8220					8225				8229
830 Rent—other than revenue equipment	8300				*8301	*8305	*8306	*8307	*8308	*8309
1 Rent on building property	8310				8314	8315		8317	8318	8319
2 Rent on office equipment	8320				8324	8325				8329
3 Rent on miscellaneous equipment	8330				8334		8336	8337	8338	8339
840 Taxes and licenses	8400									
1 Real estate and personal property taxes	8410				8414	8415		8417	8418	8419
2 Vehicle licenses and registration fees—State and local	8420	8421	8422	8423	8424	8425	8426			8429
3 Vehicle licenses and registration fees—Federal	8430	8431	8432	8433	8434	8435	8436			8439
4 Gas, diesel fuel and oil taxes State and local	8440	8441	8442	8443	8444		8446			
5 Gas, diesel fuel and oil taxes—Federal	8450	8451	8452	8453	8454		8456			
8 Other taxes—Federal	8480				8484	8485				8489
9 Other taxes—State and local	8490				8494	8495				8499
860 Insurance	8600									
1 Cargo loss and damage insurance—premiums paid	8610	8611	8612	8613	8614**			8617	8618	8619
2 Public liability and property damage—premiums paid	8620	8621	8622	8623	8624		8626			8629
3 Public liability and property damage—collections from haulers (credit)	8630	8631	8632	8633	8634**					
4 Fire, theft and collision insurance—premiums paid	8640	8641	8642	8643	8644**		8646			8649
5 Fire, theft and collision—collections from haulers (credit)	8650	8651	8652	8653	8654**					
6 Insurance on buildings and structures	8660					8665		8667		8669
9 Other insurance expense	8690					8695		8697		8699
870 Provision for claims—self insured portion	8700	*8701	*8702	*8703	*8704**		*8706	*8707	*8708	*8709
1 Claims for loss and damage—cargo	8710	8711	8712	8713	8714**			8717	8718	8719
2 Claims for loss and damage—public liability and property	8720	8721	8722	8723	8724**		8726			8729
4 Claims for loss and damage—fire, theft and collision	8740	8741	8742	8743	8744**		8746	8747		8749
880 Uncollectable Revenue	8800					8805				8809
890 Gains or losses on disposition of operating assets	8900									
1 Gains on disposition of operating assets	8910					8915				8919
2 Losses on disposition of operating assets	8920					8925				8929

[1] NOTE.—For class II carriers, some revenue classifications have been combined in this matrix of revenues. These combinations are designated by arrows to the left of the revenue classifications.

[2] NOTE.—For class II carriers, several natural classifications have been combined in this matrix of operating expenses. These combinations are designated by arrows to the left of the natural classifications. For example, class II carriers shall report salaries of supervisory and administrative personnel, clerical, sales salaries—employees, officers, department and division managers in one natural classification—4100.

An asterisk next to an account number indicates that only class II carriers are required to use this account. Two asterisks means the account is to be used only to record expenses from "motor carrier operations other than household goods operations."

CLASS I AND CLASS II CARRIERS OF HOUSEHOLD GOODS

REVENUE ACCOUNT EXPLANATIONS

3100—Moving Revenue—Intercity Common Carrier, Own Rights (classes I and II).

(a) This account may be used as a control account for all accounts in the 3100 series.

(b) This account series shall include all line-haul revenue earned by the carrier from the transportation of property in intercity service, while operating as a common carrier as defined in section 203(a)(14) of the Interstate Commerce Act. This includes:

(1) Revenue upon the basis of single-line freight rates, including arbitraries and zone rates.

(2) The carrier's proportion of revenue earned on interline shipments.

(3) Revenue from substitute intercity services performed for a carrier by railroad, air, or water.

(4) Revenue from the intercity transportation of property in intrastate commerce if the service is similar to that of a common carrier as defined in section 203(a)(14) of the Interstate Commerce Act.

(c) This account series shall be charged with:

(1) Refunds of overcharges resulting from the use of erroneous intercity rates, weights, classifications, or computations, or from other errors.

(2) The carrier's proportion of refunds of interline freight charges in settlement of cargo loss and damage claims.

(3) Uncollected earnings on intercity freight destroyed in transit, and on short and lost freight.

(4) The carrier's proportion of uncollected intercity tariff charges on damaged shipments for which charges neither shipper nor consignee is liable.

(5) Payouts of interline divisions.

NOTE A.—Divisions of interline tariff charges due other carriers shall be included in Account 2020—Payables to Affiliated Companies (class II); and 2023—Accounts Payable to Affiliated Companies (class I); or Account 2032—Accounts Payable; Interline (classes I and II).

NOTE B.—Revenue from the intercity transportation of property in intrastate commerce, if the service is similar to that of a contract carrier as defined in section 203(a)(15) of the Interstate Commerce Act, shall be included cluded in Account 3300—Moving Revenue—Intercity Contract Carrier, Own Rights.

NOTE C.—Revenue from local moving service performed for another carrier shall be included in Account Series 3300—Moving Revenue—Local.

NOTE D.—Revenue from the intercity transportation of loaded overseas containerized shipments between points in the Continental United States (except Alaska and Hawaii), having a prior or subsequent movement from or to an overseas point (other than Canada or Mexico) shall be credited to the following accounts:

3118—Moving Revenue—Intercity Common Carrier, Own Rights—Company Driver—Overseas Import and Export.
3128—Moving Revenue—Intercity Common Carrier, Own Rights—Owner Operator—Overseas Import and Export.
3138—Moving Revenue—Intercity Common Carrier, Own Rights—Agent—Overseas Import and Export.

NOTE E.—Intercity service for the purpose of accounting and compiling statistical data means transportation performed beyond the limits defined for local service (see note C to account 3300 for definition of local service).

NOTE F.—Revenue from drayage on storage in transit shipments outside the local zone shall be included in account series 3100.

3110—Moving Revenue—Intercity Common Carrier, Own Rights—Company Driver.

This account shall include all line-haul revenue earned by the carrier when the carrier employs its own vehicles and the services of its own company drivers for hauling loads over its routes in intercity service, and the expenses incurred are borne by the carrier. The total of such amounts shall be distributed to the following accounts whose activities are explained and interpreted in definition 2:

3111—Moving Revenue—Intercity Common Carrier, Own Rights—Company Driver—Interstate Moving.
3112—Moving Revenue—Intercity Common Carrier, Own Rights—Company Driver—Intrastate Moving.
3118—Moving Revenue—Intercity Common Carrier, Own Rights—Company Driver—Overseas Import and Export.

3120—Moving Revenue—Intercity Common Carrier, Own Rights—Owner Operator.

This account shall include all line-haul revenue earned by the carrier when the carrier employs vehicles and services of owner operators (independent contractors, contract truckmen) for hauling loads over its routes in intercity service, and the expenses incurred in their operation are borne by the owners of the vehicles. The carrier shall record the freight revenue from such hauls in the same manner as if it owned the vehicles. The total of such amounts shall be distributed to the following accounts whose activities are explained and interpreted in definition 2:

3121—Moving Revenue—Intercity Common Carrier, Own Rights—Owner Operator—Interstate Moving.
3122—Moving Revenue—Intercity Common Carrier, Own Rights—Owner Operator—Intrastate Moving.
3128—Moving Revenue—Intercity Common Carrier, Own Rights—Owner Operator—Overseas Import and Export.

NOTE A.—Amounts payable to the owners of the vehicles as compensation for the hauls shall be debited to Account 7630—Tractor Rents With Driver From Owner Operators, or Account 7650—Tractor-Trailer Rents With Driver From Owner Operators.

3130—Moving Revenue—Intercity Common Carrier, Own Rights—Agent.

This account shall include all line-haul revenue earned by the carrier when the carrier employs vehicles and services of agents for hauling loads over its routes in intercity service, and the expenses incurred in their operation are borne by the agent. The carrier shall record the freight revenue from such hauls in the same manner a : if it owned the vehicles. The total of such amounts shall be distributed to the following accounts whose activities are explained and interpreted in definition 2:

3131—Moving Revenue—Intercity Common Carrier, Own Rights—Agent—Interstate Moving.
3132—Moving Revenue—Intercity Common Carrier, Own Rights—Agent—Intrastate Moving.
3138—Moving Revenue—Intercity Common Carrier, Own Rights—Agent—Overseas Import and Export.

NOTE A.—Amounts payable to agents for performing line-haul services of the carrier's intercity freight under arrangements whereby the agreement for the amount payable is based on other than actual division of tariff rates by participation in the tariffs shall be debited to Account 7620—Tractor Rents With Driver From Agent, or Account 7640—Tractor-Trailer Rents With Driver From Agent.

3200—Moving Revenue—Intercity Contract Carrier, Own Rights (classes I and II).

(a) This account may be used as a control account for all accounts in the 3200 series. Such revenue shall be distributed to the following accounts whose activities are explained and interpreted in definition 2:

3201—Moving Revenue—Intercity Contract Carrier, Own Rights—Interstate Moving.
3202—Moving Revenue—Intercity Contract Carrier, Own Rights—Intrastate Moving.
3208—Moving Revenue—Intercity Contract Carrier, Own Rights—Overseas Import and Export.

(b) This account series shall include all line-haul revenue earned by the carrier from the transportation of property in intercity service while operating as a contract carrier as defined in section 203(a)(15) of the Interstate Commerce Act. This includes:

(1) Revenue on the basis of contracts or agreements for the transportation of property in the intercity service.

(2) Revenue from the intercity transportation of property in intrastate commerce if the service is similar to that of a contract carrier as defined in section 203(a)(15) of the Interstate Commerce Act.

(c) This account series shall be charged with:

(1) Refunds of overcharges resulting from the use of erroneous intercity rates, weights, classifications, or computations, or from other errors.

(2) The carrier's proportion of refunds of freight charges in settlement of a cargo loss and damage claim. Do not include claim payment for loss or damage.

(3) Uncollected earnings on intercity freight destroyed in transit, and on short and lost freight.

(4) The carrier's proportion of uncollected intercity charges on damaged shipments for which charges neither shipper nor consignee is liable.

NOTE A.—When a carrier employs vehicles and services of others on a commission or other basis for hauling loads over its routes in intercity service, and the expenses incurred in their operation are borne by the owners of the vehicles, the carrier shall record the freight revenue from such hauls in this account in the same manner as if it owned the vehicles. Amounts paid to the owners of the vehicles as compensation for the hauls shall be debited to the appropriate account in the 7600 Series—Purchased Labor and Transportation.

NOTE B.—Revenue from the intercity transportation of property in intrastate commerce, if the service is similar to that of a common carrier as defined in section 203(a)(14) of the Interstate Commerce Act, shall be included in Account 3300—Moving Revenue—Intercity Common Carrier, Own Rights.

NOTE C.—Revenue from local moving service performed for another carrier shall be included in Account 3300—Moving Revenue—Local.

NOTE D.—Intercity service for the purpose of accounting and compiling statistical data means transportation performed beyond the limits defined for local service (see note C to account 3300 for definition of "local service").

3300—Moving Revenue—Local (classes I and II).

(a) This account may be used as a control account for all accounts in the 3300 series. Such revenue shall be distributed to the following accounts whose activities are explained and interpreted in definition 2:

3303—Moving Revenue—Local—Local Moving.
3308—Moving Revenue—Local—Overseas Import and Export.

(b) This account series shall include revenue earned by common or contract carriers from the transportation of property in local moving service.

ITEMS (SEE INSTRUCTION 6)

Appliance service performed by company personnel on local moves.
Commercial cartage.
Delivery from permanent storage within the local zone.
Fees for handling c.o.d.'s.
Household goods—residence to residence, locally.
Household goods—residence to warehouse or warehouse to residence, locally.
Local drayage for freight forwarders—domestic and overseas containers (see notes D and E).
Office, industrial, or institutional moving locally.
Pickup for permanent storage within the local zone.
Rent on local vehicle and driver.
Storage-in-transit drayage—to or from storage within the local zone (also, see account 3100, note I).
Transportation of loaded containers from origin to warehouse, air, rail, or other terminal within the local zone (see notes D and E).
Transportation of loaded containers from warehouse to terminal within the local zone (see notes D and E).

(c) This account series shall be debited with overcharges resulting from the use of erroneous local rates, weights, classification, or computations, and uncollected earnings of freight damaged or destroyed in transit, or short and lost freight. Do not include claim payment for loss or damage.

NOTE A.—When a carrier employs vehicles and services of others on a commission or other basis for hauling loads in its local moving service and the expenses incurred in their operation are borne by the owners of the vehicles, the carrier shall record the freight revenue from such hauls in this account in the same manner as if it owned the vehicles. Amounts paid to the owners of the vehicles as compensation for the hauls shall be debited to Account 7630—Tractor Rents With Driver From Owner Operators or Account 7650—Tractor-Trailer Rents With Driver From Owner Operators.

NOTE B.—Revenue earned by the carrier from additional services incident to its transportation of property in intercity service shall be included in account series 3600.

NOTE C.—Local service, for the purpose of accounting and of compiling statistical data, means transportation performed within a city or town including the suburban area contiguous thereto. Local service does not include revenue from freight carried under tariffs, covering areas beyond the local area.

NOTE D.—Revenue earned by the carrier for the intercity transportation of loaded containerized shipments shall be credited to account series 3100 or account series 3200, whichever is appropriate. (See note D in account 3100.)

NOTE E.—Revenue earned by the carrier for the transportation of loaded overseas containers within his local zone shall be credited to account 3308.

NOTE F.—Revenue earned by an agent for making a pickup for his principal carrier's convenience shall be credited to account series 3600.

3400—Moving Revenue—Intercity Transportation for Other Motor Carriers (classes I and II).

(a) This account may be used as a control account for all accounts in the 3400 series.

(b) This account series shall include revenue earned from any other motor carriers under a purchased transportation arrangement, for performing any portion of their intercity haul, such as:

(1) Revenue from furnishing line-haul vehicles with drivers to any other carrier under lease or similar arrangement, when the drivers are paid by the reporting carrier (lessor). (See note A.)

(2) Revenue from transporting household goods for any other carrier when such transportation is purchased by the other carrier to complete any portion of its intercity haul.

(3) Revenue from the transportation in intercity service of loaded or empty trailers for any other carrier.

NOTE A.—Revenue received from the lease of revenue vehicles to other carriers without drivers or from the lease of revenue vehicles with drivers, when the drivers are paid directly by the lessee, shall be included in Account 7690—Equipment Rents—Credit (classes I and II).

3410—Moving Revenue—Intercity Transportation for Other Motor Carriers—Company Driver.

This account shall include all line-haul revenue earned by the carrier when the carrier employs its own vehicles and the services of its own company drivers for hauling loads under a purchased transportation arrangement. The total of such amounts shall be distributed to the following accounts whose activities are explained and interpreted in definition 2:

3411—Moving Revenue—Intercity Transportation for Other Motor Carriers—Company Driver—Interstate Moving.
3412—Moving Revenue—Intercity Transportation for Other Motor Carriers—Company Driver—Intrastate Moving.
3418—Moving Revenue—Intercity Transportation for Other Motor Carriers—Company Driver—Overseas Import and Export.

3420—Moving Revenue—Intercity Transportation for Other Motor Carriers—Owner Operator.

This account shall include all line-haul revenue earned by the carrier when the carrier employs vehicles of owner operators for hauling loads under a purchased transportation arrangement. The total of such amounts shall be distributed to the following accounts whose activities are explained and interpreted in definition 2:

3421—Moving Revenue—Intercity Transportation for Other Motor Carriers—Owner Operator—Interstate Moving.
3422—Moving Revenue—Intercity Transportation for Other Motor Carriers—Owner Operator—Intrastate Moving.
3428—Moving Revenue—Intercity Transportation for Other Motor Carriers—Owner Operator—Overseas Import and Export.

3500—Containers, Packing and Unpacking Services (Classes I and II).

(a) This account may be used as a control account for all accounts in the 3500 series.

(b) This account series shall include revenue earned from performing both interstate and intrastate packing and unpacking services. This account series shall also include revenue earned from providing through-container packing and loading services at domestic points for overseas containerized shipments. Revenue for providing these services shall be credited to this account whether specialized packing crews are used, or whether driver and/or helpers perform this service in connection with other transportation services.

NOTE A.—When any of the above services are actually performed by a class I or class II carrier's agent, amounts billed the shipper therefore shall be credited by the carrier to Account 2020—Payable to Affiliated Companies (class II); and Account 2023—Accounts Payable to Affiliated Companies (class I); or Account 2032—Accounts Payable; Interline (classes I and II).

3510—Packing Only—Interstate.

This account shall include all revenue earned from providing interstate preliminary packing services, as well as revenue earned from the packing and the construction of special crates and containers (specially designed for mirrors, paintings, glass or marble tops, and similar fragile articles) which remain the property of the interstate shipper. The amount in this account is credited to Account 3516—Packing Only—Interstate—Packing and Crating.

NOTE A.—Revenue from performing intrastate packing services shall be included in Account 3530—Packing and Unpacking—Intrastate.

NOTE B.—Revenue from performing packing service for overseas thru-container shipments shall be included in Account 3570—Thru-Container Packing and Loading.

3520—Unpacking Only—Interstate.

This account shall include all revenue earned from the unpacking, unwrapping, or uncrating of carrier packed containers, and the disposal of such containers and materials when requested by the interstate shipper. Such service is usually performed at the time of delivery at the destination point. The amount in this account is credited to Account 3526—Unpacking Only—Interstate—Packing and Crating.

NOTE A.—Revenue from performing intrastate unpacking services shall be included in Account 3530—Packing and Unpacking—Intrastate.

3530—Packing and Unpacking—Intrastate.

This account shall include all revenue earned from providing intrastate packing, crating, and unpacking services. The amount in this account is credited to Account 3536—Packing and Unpacking—Intrastate—Packing and Crating.

3570—Thru-Container Packing and Loading.

This account shall include all revenue earned from providing origin or destination services for overseas containerized shipments. Such services shall include but are not limited to: Preliminary packing, performance of a premove survey, supplying and stenciling or marking of the shipping container, stowage and unstowage of the contents of the container, and the loading or unloading of overseas shipping containers onto or off of the carrier's line-haul equipment. The amount in this account is credited to Account 3578—Thru-Container Packing and Loading—Overseas Import and Export.

NOTE A.—When the carrier is required to engage services of third persons to load or unload containers onto or from the carrier's vehicle, charges for these services shall be credited to Account 2034—Accounts Payable Other (classes I and II).

3580—Additional Charges—Overseas Shipments.

This account shall include all revenue earned from charges assessed the shipper for stevedoring, obtaining customs clearance, preparation of shipping documents, and similar special services provided. The amount in this account is credited to Account 3588—Additional Charges—Overseas Shipments—Overseas Import and Export.

NOTE A.—Class II carriers shall use account 3570 to record such additional charges.

NOTE B.—The portion of the through revenue payable to the steamship line for transporting the shipment across the ocean and the portion payable to the foreign carrier for

delivery to final destination should be included in Account 2032—Accounts Payable, Interline (classes I and II).

3590—Other Packing and Crating Service Revenue.

This account shall include revenue earned from any packing, wrapping and/or crating services provided at the warehouse for permanent storage customers; from the sale of packing materials; from special military pack and crate contracts; from supplying extra packing labor requested by a shipper within the carriers local zone; and other packing and crating revenue not included elsewhere within account series 3500. The total of such amounts shall be distributed to the following accounts whose activities are explained and interpreted in definition 2:

3596—Other Packing and Crating Service Revenue—Packing and Crating.
3598—Other Packing and Crating Service Revenue—Overseas Import and Export.

3600—Suplementary Transportation Services (classes I and II).

This account may be used as a control account for all accounts in the 3600 series. Class II carriers shall include in this account group the revenue includible in accounts 3610, 3620, 3630, and 3640 for additional transportation charge; extra stops, pickup, delivery; empty mileage; and miscellaneous supplementary services rendered in connection with intercity transportation of household goods. Such revenue shall be distributed to the following accounts whose activities are explained and interpreted in definition 2:

3601—Supplementary Transportation Services—Interstate Moving.
3602—Supplementary Transportation Services—Intrastate Moving.

NOTE A.—If charges for any of the supplementary services assessed the shipper are payable in full to an agent performing the services, such amounts should be cleared through Account 2020—Payable to Affiliated Companies (class II); and Account 2023—Accounts Payable to Affiliated Companies (class I); or Account 2032—Accounts Payable, Interline (classes I and II). If, however, any portion is retainable by the carrier, the amount thereof should be credited to the appropriate operating revenue account within Account Series 3600.

3610—Additional Transportation Charge.

This account shall include revenue earned from shipments originating at or destined to certain metropolitan areas with high density population areas whereby an additional charge is made by the carrier as allowed by its tariff. The total of such amounts shall be distributed to the following accounts whose activities are explained and interpreted in definition 2:

3611—Additional Transportation Charge—Interstate Moving.
3612—Additional Transportation Charge—Intrastate Moving.

NOTE A.—Class II carriers shall use Account 3600 to record these additional transportation charges assessed the shipper.

3620—Extra Stops, Pickup, Delivery.

This account shall include revenue earned as a service charge by the carrier for each stop or call at one or more places for making additional pickups after the first pickup, or additional deliveries after the first delivery. The total of such amounts shall be distributed to the following accounts whose activities are explained and interpreted in definition 2:

3621—Extra Stops, Pickup, Delivery—Interstate Moving.
3622—Extra Stops, Pickup, Delivery—Intrastate Moving.

NOTE A.—Class II carriers shall use account 3600 to record revenue earned from extra stops, pickup, or delivery.

3630—Empty Mileage.

This account shall include revenue earned by the carrier for empty miles traveled at the request of the shipper. This service charge is made when a shipper, having one or more shipments and desiring to continue movement of all such shipments, requests the empty movement of equipment from destination to point of origin of next shipment, for further loading subject to the availability of such carrier equipment. The total of such amounts shall be distributed to the following accounts whose activities are explained and interpreted in definition 2:

3631—Empty Mileage—Interstate Moving.
3632—Empty Mileage—Intrastate Moving.

NOTE A.—Class II carriers shall use account 3600 to record revenue earned from empty mileage charges assessed the shipper.

3640—Miscellaneous Supplementary Transportation Services.

This account shall include other revenues derived from the transportation of property in connection with intercity service, when operating as a common carrier (or a contract carrier) as defined in section 203(a) (14) and (15) of the Interstate Commerce Act.

ITEMS (SEE INSTRUCTION 6)

Advertising display.
Appliance service performed by company personnel.
Auxiliary service-vehicle-pickup or delivery.
Auxiliary service-labor-pickup or delivery.
Bulky article loading and unloading charge.
Climate control service.
C.o.d. fees.
Diversion charge.
Elevator or stair carry charges.
Excessive distance and carry charges.
Export or import charge for shipments transported into or from Canada and Mexico.
Ferry and bridge service charge.
Hoisting or lowering.
Overtime loading and unloading: In connection with long-distance moving.
Piano or organ carry: Line-haul drivers or helpers.
Pickup and/or delivery for carrier convenience.
Reweighing charge.
Shipments on tour—delay.
Surcharge.
Waiting time.

The total of such amounts shall be distributed to the following accounts whose activities are explained and interpreted in definition 2:

3641—Miscellaneous Supplementary Transportation Services—Interstate Moving.
3642—Miscellaneous Supplementary Transportation Services—Intrastate Moving.

NOTE A.—Class II carriers shall use account 3600 to record revenue earned from miscellaneous transportation services.

3700—Warehousing Revenue (classes I and II).

This account may be used as a control account for all accounts in the 3700 series.

3710—Storage Household Goods—SIT Interstate.

This account shall include storage revenue earned by a carrier for holding an interstate shipment in its warehouse pending further transportation instructions by the shipper. The amount in this account is credited to Account 3717—Storage Household Goods—SIT Interstate—Warehousing. Storage revenue earned after the storage-in-transit period has expired shall be credited to Account 3750—Storage—Other Than Carrier Shipments.

3720—Warehouse Handling, In/Out—SIT Interstate.

This account shall include revenue earned by a carrier for handling an interstate storage-in-transit shipment, whether received as loose stowage or containerized. The amount in this account is credited to Account 3727—Warehouse Handling. In/Out—SIT Interstate—Warehousing. Any warehouse handling revenue not related to the intercity movement of household goods shall be credited to Account 3760—Warehause Handling, In/Out—Other Than Carrier Shipments.

3730—Storage Household Goods—SIT Intrastate.

This account shall include storage revenue earned by a carrier for holding an intrastate shipment in its warehouse pending further transportation instructions by the shipper. The amount in this account is credited to Account 3737—Storage Household Goods—SIT Intrastate—Warehousing. Storage revenue earned after the storage-in-transit period has expired shall be credited to Account 3750—Storage—Other Than Carrier Shipments.

3740—Warehouse Handling, In/Out—SIT Intrastate.

This account shall include revenue earned by a carrier for handling an intrastate storage-in-transit shipment, whether received as loose stowage or containerized. The amount in this account is credited to Account 3747—Warehouse Handling, In/Out—SIT Intrastate—Warehousing. Any warehouse handling revenue not related to the intercity movement of household goods shall be credited to Account 3760—Warehouse Handling, In/Out—Other Than Carrier Shipments.

3750—Storage—Other Than Carrier Shipments.

This account shall include storage revenue earned from the permanent storage

of civilian household goods, commercial goods, or records storage. Also included are the following storage revenue items not related to an intercity shipment as described in Accounts 3710 and 3730:

(1) Household goods storage revenue earned on Public Law 245 storage lots—non temp.

(2) Revenue received for accepting shipments set off enroute by a hauling carrier.

(3) Revenue received for the rental of distinct portions of warehouse property to others, usually on a short-term lease basis. (This excludes subleasing of warehouse space to others. See also, Account 8310—Rent on Building Property.)

The amount in this account is credited to account 3757—Storage—Other Than Carrier Shipments—Warehousing.

3760—Warehouse Handling, In/Out—Other Than Carrier Shipments.

This account shall include warehouse handling revenue earned by a carrier for handling services provided not related to an intercity shipment as described in accounts 3720 and 3740. This includes:

(1) Revenue received for handling goods into and out of the warehouse, whether such goods are regular or Government contract storage lots.

(2) Revenue received for providing labor to other carriers for loading and unloading vans.

(3) Revenue received for providing access labor into customers lots.

The amount in this account is credited to Account 3767—Warehouse Handling, In/Out—Other Than Carrier Shipments—Warehousing.

3800—Commission Revenue (classes I and II).

This account may be used as a control account for all accounts in the 3800 series.

3810—Booking Commissions.

This account shall include the revenue earned as an agent for an intercity carrier of household goods for obtaining the sale of intercity moving services utilizing the principal carriers operating rights. The total of such amounts shall be distributed to the following accounts whose activities are explained and interpreted in definition 2:

3811—Booking Commissions—Interstate Moving.
3812—Booking Commissions—Intrastate Moving.

3820—Origin Commissions.

This account shall include the revenue earned by a company for acting as the origin agent for an intercity carrier. An origin agent is the shippers local "contact" prior to the actual move from his place of residence, and performs the necessary preliminary moving services for the shipper. This situation usually arises when the company booking the shipment is located in a city other than the origin city. The total of such amounts shall be distributed to the following accounts whose activities are explained and interpreted in definition 2:

3821—Origin Commissions—Interstate Moving.
3822—Origin Commissions—Intrastate Moving.

3830—Packing Commissions.

This account shall include revenue earned by intercity carriers at the time divisions of packing revenue due agents are calculated. It represents the difference between the tariff charges due from the shipper for packing services rendered and the amount distributed to the carrier's agent for actually performing these packing services (also, see note A for account 3500). The amount in this account is credited to Account 3836—Packing Commissions—Packing and Crating.

3900—Other Operating Revenue (classes I and II).

This account shall include miscellaneous revenue derived from the operation of company property not provided for in any of the foregoing revenue accounts.

(a) Revenues derived from business activities that are connected with transportation operations, the investment in which is carried in carrier operating property accounts 1210 to 1251 (inclusive) shall be credited to Account 3904—Other Operating Revenue—Indirect Operating—Carrier Only.

(b) Revenues derived from business activities that are not connected with transportation operations, the investment in which is carried in Account 1261—Property Used in Other Than Carrier Operations (classes I and II) shall be credited to Account 3909—Other Operating Revenue—Indirect Operating—Noncarrier.

ITEMS (SEE INSTRUCTION 6)

Amounts received from an insurance company or others for the "loss of use" of a vehicle damaged in an accident.
Claim settlement service charge.
Commissions for appliance service when performed by an independent third party.
Commissions for making payroll deductions.
Garnishment fees.
Lockers, weighing and vending machines and similar devices.
Lump-sum valuation charges (see note A).
Operation of lunchrooms, restaurants, etc.
Parking and storage of vehicles.
Payments by the customer for additional insurance coverage.
Privilege of installing and operating commercial and coin box telephones.
Privilege of operating lunch counters, newsstands, and soda fountains.
Profit on shopwork and services to others.
Scale revenue.
Snowplow work.
Trailer rental.
Various other revenue incident to operations.

NOTE A.—Lump-sum valuation charges include revenue earned as an additional charge upon shipments where the carrier's maximum liability has been established based upon a "value declared by the shipper," "declared value," "released value," or "declared transit valuation."

NOTE B.—If the company arranges insurance coverage and remits to the insurer the amount collected from the customer, credit account 2034, Accounts Payable, Other. This treatment recognizes no revenue or expense to the company for such insurance coverage.

CLASS I AND CLASS II CARRIERS OF HOUSEHOLD GOODS

ACCOUNT EXPLANATIONS—OPERATING EXPENSES.

4100—Salaries.

This account may be used as a control account for all accounts in the 4100 series. Class II carriers shall include in this account group the expenses includible in acounts 4110, 4120, 4140, 4170, and 4190 for supervisory and administrative personnel, clerical, sales salaries—employees, officers, department, and division managers. Such expenses shall be distributed to the following accounts in accordance with instructions 11 and 28B:

4101—Salaries—Interstate Moving.
4102—Salaries—Intrastate Moving.
4103—Salaries—Local Moving.
4104—Salaries—Indirect Operating—Carrier Only.
4105—Salaries—General and Administrative—Carrier Only.
4106—Salaries—Packing and Crating.
4107—Salaries—Warehousing.
4108—Salaries—Overseas Import and Export.
4109—Salaries—Indirect Operating—Noncarrier.

4110—Salaries—Supervisory and Administrative Personnel.

This account shall include the salaries, bonuses and sickness, holiday, and vacation pay of supervisory and administrative personnel.

ITEMS (SEE INSTRUCTION 6)

Attorneys.
Chief accountants.
Dispatchers.
Foreman (other than working foreman).
Office managers.
Warehouse superintendents.
Purchasing agents.

The total of such amounts shall be distributed to the following activities in accordance with instructions 11 and 28B:

4111—Salaries—Supervisory and Administrative Personnel—Interstate Moving.
4112—Salaries—Supervisory and Administrative Personnel—Intrastate Moving.
4113—Salaries—Supervisory and Administrative Personnel—Local Moving.
4114—Salaries—Supervisory and Administrative Personnel—Indirect Operating—Carrier Only.
4115—Salaries—Supervisory and Administrative Personnel—General and Administrative—Carrier Only.
4116—Salaries—Supervisory and Administrative Personnel—Packing and Crating.
4117—Salaries—Supervisory and Administrative Personnel—Warehousing.
4118—Salaries—Supervisory and Administrative Personnel—Overseas Import and Export.
4119—Salaries—Supervisory and Administrative Personnel—Indirect Operating—Noncarrier.

NOTE A.—Class II carriers shall use Account 4100 to record salaries of supervisory and administrative personnel.

4120—Salaries—Clerical.

This account shall include the salaries and wages including overtime premium of employees performing clerical and administrative functions. Payments for

temporary clerical help should also be charged to this account.

ITEMS (SEE INSTRUCTION 6)

Accounting clerks.
Billing clerks.
Bookkeepers.
Credit clerks.
Estimators.
File clerks.
Information clerks.
Inspectors.
Insurance clerks.
Machine operators.
Manifest clerks.
Operators of two-way radios.
Over, short and damage clerks.
Programmers.
Rating clerks.
Secretaries.
Shop and garage clerks.
Stenographers.
Tariff clerks.
Telephone operators.
Timekeepers.
Typists.

The total of such amounts shall be distributed to the following activities in accordance with instructions 11 and 28B:

4121—Salaries—Clerical—Interstate Moving.
4122—Salaries—Clerical—Intrastate Moving.
4123—Salaries—Clerical—Local Moving.
4124—Salaries—Clerical—Indirect Operating—Carrier Only.
4125—Salaries—Clerical—General and Administrative—Carrier Only.
4126—Salaries—Clerical—Packing and Crating.
4127—Salaries—Clerical—Warehousing.
4128—Salaries—Clerical—Overseas Import and Export.
4129—Salaries—Clerical—Indirect Operating—Noncarrier.

NOTE A.—Class II carriers shall use account 4100 to record clerical salaries.

4140—Salaries—Sales Salaries—Employees.

This account shall include the salaries, bonuses, and sickness, holiday, and vacation pay of company employees who in the performance of their sales capacities are directly involved in the solicitation of company business. If a sales employee is normally paid both a salary and a commission, include in this account both the salary "guaranteed" and paid by the company and the sales employee's commission earnings paid for the period. The total of such amounts shall be distributed to the following activities in accordance with instructions 11 and 28B:

4144—Salaries—Sales Salaries—Employees—Indirect Operating—Carrier Only.
4149—Salaries—Sales Salaries—Employees—Indirect Operating—Noncarrier.

NOTE A.—Class II carriers shall use account 4100 to record sales salaries—employees.

4170—Salaries—Officers.

This account shall include the salaries, bonuses, and sickness, holiday, and vacation pay of officers engaged in administrative functions of the company. The total of such amounts shall be distributed to the following activities in accordance with instructions 11 and 28B:

4171—Salaries—Officers—Interstate Moving.
4172—Salaries—Officers—Intrastate Moving.
4173—Salaries—Officers—Local Moving.
4174—Salaries—Officers—Indirect Operating—Carrier Only.
4175—Salaries—Officers—General and Administrative—Carrier Only.
4176—Salaries—Officers—Packing and Crating.
4177—Salaries—Officers—Warehousing.
4178—Salaries—Officers—Overseas Import and Export.
4179—Salaries—Officers—Indirect Operating—Noncarrier.

NOTE A.—Class II carriers shall use account 4100 to record officers salaries.

NOTE B.—Account 4175 shall ordinarily include the pay of the following corporate officers:

Chairman of the board.
President.
Vice presidents.
Treasurer.
Controller.
General auditor.
General counsel.
General secretary.
General manager.
Sole proprietor.
Partners in charge of administration.

If the major duty of any of these officers relates to carrier operations, the pay of such officer should be charged to the carrier activities included in accounts 4171 through 4174 above, in accordance with instruction 11.

However, if the major duty of any of these officers relates to noncarrier activities, the pay of such officer should be charged to accounts 4176 through 4179, as appropriate.

4190—Salaries—Department and Division Managers.

This account shall include the salaries, bonuses, and sickness, holiday and vacation pay of warehouse, department, and division managers who are directly in charge of the activities of the company.

The total of such amounts shall be distributed to the following activities in accordance with instructions 11 and 28B:

4191—Salaries—Department and Division Managers—Interstate Moving.
4192—Salaries—Department and Division Managers—Intrastate Moving.
4193—Salaries—Department and Division Managers—Local Moving.
4194—Salaries—Department and Division Managers—Indirect Operating—Carrier Only.
4195—Salaries—Department and Division Managers—General and Administrative—Carrier Only.
4196—Salaries—Department and Division Managers—Packing and Crating.
4197—Salaries—Department and Division Managers—Warehousing.
4198—Salaries—Department and Division Managers—Overseas Import and Export.
4199—Salaries—Department and Division Managers—Indirect Operating—Noncarrier.

4200—Operating Wages—Transportation Only.

This account may be used as a control account for all accounts in the 4200 series.

4210—Operating Wages—Transportation Only—Intercity Drivers.

This account shall include the wages and bonuses and other direct compensation, including overtime premium and layover pay paid to employees engaged as drivers of intercity revenue equipment.

The total of such amounts shall be distributed to the following activities in accordance with instruction 11 and 28B:

4211—Operating Wages—Transportation Only—Intercity Drivers—Interstate Moving.
4212—Operating Wages—Transportation Only—Intercity Drivers—Intrastate Moving.

4220—Operating Wages—Transportation Only—Intercity Helpers.

This account shall include the wages and bonuses and other direct compensation, including overtime premium and layover pay paid to employees engaged as helpers on intercity revenue equipment.

The total of such amounts shall be distributed to the following activities in accordance with instructions 11 and 28B:

4221—Operating Wages—Transportation Only—Intercity Helpers—Interstate Moving.
4222—Operating Wages—Transportation Only—Intercity Helpers—Intrastate Moving.

NOTE A.—The pay of road help purchased by a company driver from an agent or other local source shall be charged to Account 7660—Purchased Labor—Temporary Help.

4230—Operating Wages—Transportation Only—Driver—Helper—Local Moving Only.

This account shall include the wages and bonuses and other direct compensation, including overtime premium paid to employees engaged as drivers of or helpers on local moving revenue equipment.

The amount in this account is chargeable to Account 4233—Operating Wages—Transportation Only—Driver-Helper—Local Moving Only—Local Moving.

4240—Operating Wages—Transportation Only—Drayage Labor—Overseas Containers.

This account shall include the wages and bonuses and other direct compensation, including overtime premium paid to employees engaged as drivers of loaded overseas containerized shipments while performing for the reporting carrier within their exempt commercial zone.

The amount in this account is chargeable to Account 4243—Operating Wages—Transportation Only—Drayage Labor—Overseas Containers—Local Moving.

NOTE A.—If the transportation of loaded overseas containerized shipments is performed as a regulated carrier outside the exempt commercial zone, driver wages are charged to Account 4210—Operating Wages—Transportation Only—Intercity Drivers.

NOTE B.—Revenue earned for providing transportation of loaded overseas containerized shipments within the reporting carriers exempt commercial zone shall be credited to Account 3308—Moving Revenue—Local—Overseas Import and Export.

4300—Packer Wages.

This account may be used as a control account for all accounts in the 4300 series.

4310—Packer Wages—Interstate Moves.

This account shall include the wages and bonuses and other direct compensation, including overtime premium paid to employees engaged directly in performing packing services for interstate shipments of household goods. The amount in this account is chargeable to Account 4316—Packer Wages—Interstate Moves—Packing and Crating.

4320—Packer Wages—Intrastate Moves.

This account shall include the wages and bonuses and other direct compensation, including overtime premium paid to employees engaged directly in performing packing services for intrastate shipments of household goods. The amount in this account is chargeable to Account 4326—Packer Wages—Intrastate Moves—Packing and Crating.

4330—Packer Wages—Overseas Shipments.

This account shall include the wages and bonuses and other direct compensation, including overtime premium paid to employees engaged directly in performing containerized packing services for overseas shipments. The amount in this account is chargeable to Account 4338—Packer Wages—Overseas Shipments—Overseas Import and Export.

4400—Warehouse Labor.

This account may be used as a control account for all accounts in the 4400 series.

4410—Warehouse Labor—Household Goods.

This account shall include the wages and bonuses and other direct compensation, including overtime premium of employees engaged in the loading, unloading, handling, and storage of household goods at the company's warehouse.

ITEMS (SEE INSTRUCTION 6)

Checkers.
Casual labor used at the warehouse site.
Inspectors.
Loaders.
Stackers.
Working foremen.

The pay of employees not normally engaged in this activity, such as drivers, shall be charged to this account, when such employees act in the capacities indicated above.

The amount in this account is chargeable to Account 4417—Warehouse Labor—Household Goods—Warehousing.

NOTE A.—Wages paid for warehouse handling of storage-in-transit shipments shall be charged to account 4420 for interstate SIT shipments or account 4430 for intrastate SIT shipments.

NOTE B.—The warehouse handling of overseas shipment containers shall be charged to account 4908.

4420—Warehouse Handling—SIT Interstate.

This account shall include the wages and bonuses and other direct compensation, including overtime premium of employees engaged in the loading, unloading, and handling of interstate storage-in-transit shipments. The amount in this account is chargeable to Account 4427—Warehouse Handling—SIT Interstate—Warehousing.

4430—Warehouse Handling—SIT Intrastate.

This account shall include the wages and bonuses and other direct compensation, including overtime premium of employees engaged in the loading, unloading and handling of intrastate storage-in-transit shipments. The amount in this account is chargeable to Account 4437—Warehouse Handling—SIT Intrastate—Warehousing.

4600—Repair Wages.

This account may be used as a control account for all accounts in the 4600 series.

4610—Repair Wages—Transportation Equipment Only.

This account shall include the salaries and wages, including overtime premium of employees engaged in repairing and servicing vehicles owned, rented or leased by the company when such equipment is used in the performance of transportation services.

ITEMS (SEE INSTRUCTION 6)

Battery men.
Carpenters.
Electricians and radio maintenance men.
Gasoline and oil attendants.
Machinists.
Mechanics.
Metal workers.
Painters.
Washers and cleaners.
Working foremen.

The total of such amounts shall be distributed to the following activities in accordance with instructions 11 and 28B:

4611—Repair Wages—Transportation Equipment Only—Interstate Moving.
4612—Repair Wages—Transportation Equipment Only—Intrastate Moving.
4613—Repair Wages—Transportation Equipment Only—Local Moving.
4614—Repair Wages—Transportation Equipment Only—Indirect Operating—Carrier Only.
4615—Repair Wages—Transportation Equipment Only—General and Administrative—Carrier Only.

NOTE A.—The pay of employees engaged in repairing and servicing carrier revenue equipment shall be included in this account in accordance with instruction 28B.

NOTE B.—The pay of employees engaged in repairing and servicing noncarrier vehicles and warehouse equipment shall be included in account 4620. The predominant use of the equipment shall be used in determining the specific activity to be charged. See instruction 28B.

4620—Other Repair Wages.

This account shall include the salaries and wages, including overtime premium of employees engaged in repairing and servicing service vehicles, warehouse equipment, company buildings and other equipment owned, rented, or leased by the company, and such equipment is not used in the performance of carrier transportation services. These employees would include, for example, building maintenance crews, electricians, servicemen, and automobile mechanics. The predominant use of the vehicle shall be used in determining the activity to be charged. The total of such amounts shall be distributed to the following activities in accordance with instructions 11 and 28B:

4626—Other Repair Wages—Packing and Crating.
4627—Other Repair Wages—Warehousing.
4628—Other Repair Wages—Overseas Import and Export.
4629—Other Repair Wages—Indirect Operating—Noncarrier.

4700—Commission Agent Fees.

This account shall include commissions and fees paid to organizations and individuals (not on the company's payroll) for the solicitation of transportation revenue and providing other services at points where the company does not maintain a staff to provide such services.

This account also includes amounts allowed commission agents for other expenses such as advertising, installing and maintaining the carrier's signs, building rents, utilities, communications expenses, and items of a similar nature.

The total of such amounts shall be included in this account and distributed to the following activities in accordance with instruction 28B:

4704—Commission Agent Fees—Indirect Operating—Carrier Only.
4709—Commission Agent Fees—Indirect Operating—Noncarrier.

4900—Other Wages.

This account shall include the salaries and wages, including overtime premium of employees of the company not included elsewhere.

ITEMS (SEE INSTRUCTION 6)

Cleaners.
Janitors.
Switchers.
Watchmen.
Yardmen.

This account also may be used to identify wages of an employee normally assigned an operating activity for which he is temporarily not generating revenue; e.g., miscellaneous unproductive time paid, payment while awaiting another productive assignment, etc. (See Account 5070—Miscellaneous Paid Time Off for items specifically excluded from this category of nonproductive wages.)

The total of such amounts shall be included in this account and distributed to the following activities in accordance with instructions 11 and 28B:

4901—Other Wages—Interstate Moving.
4902—Other Wages—Intrastate Moving.
4903—Other Wages—Local Moving.
4904—Other Wages—Indirect Operating—Carrier Only.

4905—Other Wages—General and Administrative—Carrier Only.
4906—Other Wages—Packing and Crating.
4907—Other Wages—Warehousing.
4908—Other Wages—Overseas Import and Export.
4909—Other Wages—Indirect Operating—Noncarrier.

NOTE A.—Wages paid for the construction and warehouse handling of overesas shipping containers shall be charges to account 4908.

NOTE B.—Wages paid for the performance of specialized local moving packing services shall be charged to 4906.

5000—Fringe Benefits.

This account shall be used as a control account for all accounts in the 5000 series. Amounts in this account shall be distributed to the following accounts in accordance with instructions 28B and 29:

5001—Fringe Benefits—Interstate Moving.
5002—Fringe Benefits—Intrastate Moving.
5003—Fringe Benefits—Local Moving.
5004—Fringe Benefits—Indirect Operating—Carrier Only.
5005—Fringe Benefits—General and Administrative—Carrier Only.
5006—Fringe Benefits—Packing and Crating.
5007—Fringe Benefits—Warehousing.
5008—Fringe Benefits—Overseas Import and Export.
5009—Fringe Benefits—Indirect Operating—Noncarrier.

NOTE A.—Carriers may distribute each natural classification within series 5000 to the appropriate activity. In this case carriers are not required to maintain or distribute this control account.

5010—Contributions to Union Welfare Funds.

This account shall include amounts paid by the company to health and welfare plans under agreements with employee unions. The amounts in this account are chargeable to the following activities in accordance with instructions 28B and 29:

5015—Contributions to Union Welfare Funds—General and Administrative—Carrier Only.
5019—Contributions to Union Welfare Funds—Indirect Operating—Noncarrier.

NOTE A.—Class II carriers shall use account 5020 to record such contributions to union welfare funds.

5020—Employees' Group Insurance.

This account shall include the net payments (premiums less dividends or refunds) made by the company on behalf of its employees for group insurance. This insurance shall include life, accident and health, and any other group coverage provided by the carrier. The amounts in this account are provided by the carrier. The amounts in this account are chargeable to the following activities in accordance with instructions 28B and 29:

5025—Employees' Group Insurance—General and Administrative—Carrier Only.
5029—Employees' Group Insurance—Indirect Operating—Noncarrier.

NOTE A.—Life insurance carried on officers where the corporation is the beneficiary, shall be included in Account 9423—Life Insurance Premiums.

NOTE B.—Dividends received from insurance companies on group policies shall be credited to this account. When employees pay part of the premiums, but the carrier retains dividends received, the full amount of the dividends shall be included in this account.

5030—Workmen's Compensation.

This account shall include the net cost (premium less dividends and refunds) of insurance required to provide for workmen's compensation or similar employees protection when such insurance is provided by means of premiums payable to government agencies, or commercial insurance companies. (See instruction 22(a).) The amounts in this account are chargeable to the following activities in accordance with instructions 28B and 29:

5035—Workmen's Compensation—General and Administrative—Carrier Only.
5039—Workmen's Compensation—Indirect Operating—Noncarrier.

This account group shall also be charged each month, and Account 2130—Other Current and Accrued Liabilities (class II) or Account 2172—Personal Injuries, Property Damage Claims and Workmen's Compensation Claims (estimated liabilities, accrued) (class I), shall be credited with amounts sufficient to meet the probable liability not covered by outside insurance on account of claims for injuries to and death of employees arising under workmen's compensation and employer's liability acts. (See instruction 22(a) and (c).)

5040—Pension and Retirement Plans.

This account shall include the net payments (premiums or contributions less dividends or refunds) made by the carrier to trustees or commercial insurance companies on behalf of its employees for pensions or retirement plans. This account shall also include payments made to retired employees for pension or retirement. The amounts in this account are chargeable to the following activities in accordance with instructions 28B and 29:

5045—Pension and Retirement Plans—General and Administrative—Carrier Only.
5049—Pension and Retirement Plans—Indirect Operating—Noncarrier.

5050—Vacation Pay.

This account shall include the amount of vacation pay benefits accruing to the company employees who are normally classified as drivers and helpers, packers, warehousemen, and others whose wages are regularly charged to the following natural expense classifications:

4200—Operating Wages—Transportation Only.
4300—Packer Wages.
4400—Warehouse Labor.
4600—Repair Wages.
4900—Other Wages.

The total of such amounts shall be distributed to the following activities in accordance with instructions 11 and 28B:

5055—Vacation Pay—General and Administrative—Carrier Only.
5059—Vacation Pay—Indirect Operating—Noncarrier.

NOTE A.—Class II carriers shall use account 5070 to record vacation pay.

5060—Holiday Pay.

This account shall include the amount of holiday pay benefits accruing to company employees who are normally classified as drivers and helpers, packers, warehousemen, and others whose wages are regularly charged to the following account series:

4200—Operating Wages—Transportation Only.
4300—Packer Wages.
4400—Warehouse Labor.
4600—Repair Wages.
4900—Other Wages.

The total of such amounts shall be distributed to the following activities in accordance with instructions 11 and 28B:

5065—Holiday Pay—General and Administrative—Carrier Only.
5069—Holiday Pay—Indirect Operating—Noncarrier.

NOTE A.—Class II carriers shall use account 5070 to record holiday pay.

5070—Miscellaneous Paid Time Off.

This account shall include amounts paid by the company for miscellaneous paid time off.

ITEMS (SEE INSTRUCTION 6)

Attendance at union meetings during working hours.
Birthday pay.
Compensatory time off.
Funeral or bereavement pay.
Voluntary payments to employees in lieu of salaries and wages lost, while on strike.
Other similar payments.

The amounts in this account are chargeable to the following activities in accordance with instructions 28B and 29:

5075—Miscellaneous Paid Time Off—General and Administrative—Carrier Only.
5079—Miscellaneous Paid Time Off—Indirect Operating—Noncarrier.

5090—Other Employee Benefits.

This account shall include amounts paid by the company for payroll related fringe benefits not included elsewhere. The amounts in this account are chargeable to the following activities in accordance with instructions 28B and 29:

5095—Other Employee Benefits—General and Administrative—Carrier Only.
5099—Other Employee Benefits—Indirect Operating—Noncarrier.

5100—Payroll Taxes.

This account may be used as a control account for all accounts in the 5100 series. Class II carriers shall include in this account group the expenses includible in accounts 5110, 5120, and 5130 for company FICA taxes, Federal unemployment taxes, and State unemployment taxes. Such expenses shall be distributed to the following accounts in accordance with instructions 28B and 29:

5101—Payroll Taxes—Interstate Moving.
5102—Payroll Taxes—Intrastate Moving.
5103—Payroll Taxes—Local Moving.
5104—Payroll Taxes—Indirect Operating—Carrier Only.
5105—Payroll Taxes—General and Administrative—Carrier Only.

5106—Payroll Taxes—Packing and Crating.
5107—Payroll Taxes—Warehousing.
5108—Payroll Taxes—Overseas Import and Export.
5109—Payroll Taxes—Indirect Operating—Noncarrier.

NOTE A.—Same as account 5000.

5110—FICA Taxes.

This account shall include the company's portion of Federal Insurance Contributions Act taxes. The amounts in this account are chargeable to the following activities in accordance with instructions 28B and 29:

5115—FICA Taxes—General and Administrative—Carrier Only.
5119—FICA Taxes—Indirect Operating—Noncarrier.

NOTE A.—Class II carriers shall use account 5100 to record company FICA taxes.

5120—Federal Unemployment Taxes.

This account shall include the company's expense for Federal unemployment taxes. The amounts in this account are chargeable to the following activities in accordance with instructions 28B and 29:

5125—Federal Unemployment Taxes—General and Administrative—Carrier Only.
5129—Federal Unemployment Taxes—Indirect Operating—Noncarrier.

NOTE A.—Class II carriers shall use account 5100 to record Federal unemployment taxes.

5130—State Unemployment Taxes.

This account shall include the company's portion of State unemployment taxes. The amounts in this account are chargeable to the following activities in accordance with instructions 28B and 29:

5135—State Unemployment Taxes—General and Administrative—Carrier Only.
5139—State Unemployment Taxes—Indirect Operating—Noncarrier.

NOTE A.—Class II carriers shall use account 5100 to record State unemployment taxes.

6100—Transportation Fuel and Motor Oil.

This account may be used as a control account for all accounts in the 6100 series.

6110—Gasoline and Diesel Fuel.

This account shall include the cost of gasoline, propane, diesel fuel, and any other fuel (e.g. electricity for charging batteries in electrically driven vans) used by revenue vehicles or by service vehicles of the warehouse or maintenance activities. This account shall also include transportation charges payable to others for gasoline, propane, diesel fuels, and other fuels for such vehicles. The total of such amounts shall be distributed to the following activities in accordance with instruction 28B:

6111—Gasoline and Diesel Fuel—Interstate Moving.
6112—Gasoline and Diesel Fuel—Intrastate Moving.
6113—Gasoline and Diesel Fuel—Local Moving.
6114—Gasoline and Diesel Fuel—Indirect Operating—Carrier Only.
6116—Gasoline and Diesel Fuel—Packing and Crating.
6117—Gasoline and Diesel Fuel—Warehousing.
6119—Gasoline and Diesel Fuel—Indirect Operating—Noncarrier.

NOTE A.—The cost of gasoline, diesel fuel, and other fuels used by revenue vehicles shall be distributed to these accounts in accordance with the designation of the primary use of the vehicle. (See instruction 28B.)

NOTE B.—The cost of gasoline, diesel fuel, and other fuels used by service vehicles of the warehouse or maintenance activities shall be distributed within this account in accordance with the designation of the primary use of the vehicle. (See instruction 28B.)

NOTE C.—See also account 7700 and 7800.

NOTE D.—Taxes on gasoline, diesel fuel, or other fuels for noncarrier vehicle equipment shall be charged to Account 8450—Gas, Diesel Fuel, and Oil Taxes—Federal or Account 8440—Gas, Diesel Fuel, and Oil Taxes—State and Local, as appropriate.

NOTE E.—The cost of fuel lost as a result of a leakage from a carrier's storage tank is chargeable to Account 6114.

6120—Motor Oils and Lubricants.

This account shall include the cost of motor oil, grease, and other lubricants used by revenue vehicles or by service vehicles of the warehouse or maintenance activities. This account also includes transportation charges payable to others for motor oil and other lubricants for such vehicles. The total of such amounts shall be distributed to the following activities in accordance with instruction 28B:

6121—Motor Oils and Lubricants—Interstate Moving.
6122—Motor Oils and Lubricants—Intrastate Moving.
6123—Motor Oils and Lubricants—Local Moving.
6124—Motor Oils and Lubricants—Indirect Operating—Carrier Only.
6126—Motor Oils and Lubricants—Packing and Crating.
6127—Motor Oils and Lubricants—Warehousing.
6129—Motor Oils and Lubricants—Indirect Operating—Noncarrier.

NOTE A.—Class II carriers shall use account 6110 to record payments for motor oils and lubricants.

NOTE B.—The cost of grease oil and other lubricants consumed by revenue vehicles shall be distributed to these accounts in accordance with the designation of the primary use of the vehicle. (See instruction 28B.)

NOTE C.—The cost of motor oil, grease, and other lubricants consumed by service vehicles shall be charged to this account.

NOTE D.—Taxes on motor oil shall be charged to Account 8450—Gas, Diesel Fuel, and Oil Taxes—Federal or Account 8440—Gas, Diesel Fuel, and Oil Taxes—State and Local, as appropriate.

6200—Tires and Tubes.

This account shall include the cost, including taxes, of tires and tubes applied to the company's revenue vehicles or service vehicles of the warehouse or maintenance activities. The cost of tires and tubes may be charged directly to this account or included in Account 1140—Prepayments (class II) or Account 1146—Prepaid Tires and Tubes (class I only) and charged off to this account in appropriate monthly installments. The total of such amounts shall be distributed to the following activities in accordance with instruction 28B:

6201—Tires and Tubes—Interstate Moving.
6202—Tires and Tubes—Intrastate Moving.
6203—Tires and Tubes—Local Moving.
6204—Tires and Tubes—Indirect Operating—Carrier Only.
6206—Tires and Tubes—Packing and Crating.
6207—Tires and Tubes—Warehousing.
6209—Tires and Tubes—Indirect Operating—Noncarrier.

NOTE A.—When a carrier contracts to use tires at a monthly rental based on miles run or some similar method of computing the charge, the cost of such tire service, including abused tires, shall be included in this account.

NOTE B.—The cost of unapplied tires and tubes held in stock, shall be charged to Account 1151—Materials and Supplies.

NOTE C.—Fully expensed tires and tubes that are transferred from one activity to another shall be accounted for by crediting and charging the appropriate activity for the estimated value at the time of transfer.

NOTE D.—Recoveries from insurance companies as reimbursement for the loss of tires and tubes included in this account, the proceeds of sold tires and tubes, and the estimated value of tires and tubes on a vehicle that is sold or traded in, shall be credited to this account. (See however, Account 1146—Prepaid Tires and Tubes, note C).

6300—Other Vehicle Supplies.

This account shall include the cost of sundry supplies consumed in the operation of vehicles, and the cost of repairing such supplies when necessary.

ITEMS (SEE INSTRUCTION 6)

Antifreeze.
Brake fluid.
Cables.
Cleaning supplies.
Dollies.
Fire extinguishers.
First-aid kits.
Floor runners.
Ladders.
Padlocks.
Pads.
Piano boards.
Rigging devices.
Ropes.
Shock absorber oil.
Solvents.
Tarpaulins.
Walkboards.

Cleaning expenses of the interior or exterior of revenue vehicles should be charged to this account.

The total of such amounts shall be distributed to the following activities in accordance with instruction 28B:

6301—Other Vehicle Supplies — Interstate Moving.
6302—Other Vehicle Supplies — Intrastate Moving.
6303—Other Vehicle Supplies — Local Moving.
6304—Other Vehicle Supplies — Indirect Operating—Carrier Only.
6306—Other Vehicles Supplies — Packing and Crating.
6307—Other Vehicle Supplies — Warehousing.
6309—Other Vehicle Supplies — Indirect Operating—Noncarrier.

6400—Vehicle Repair Parts.

This account shall include the cost of vehicle parts used in repairing the company's vehicles.

ITEMS (SEE INSTRUCTION 6)

Accessories installed on operating vehicles, when replacing original items.
Diesel oil filters.
Flares.
Fuses.
Light casings.
Marker light replacements.
Oil filter packs.
Parts for communication equipment repair installed in vehicles.
Reflectors.
Replacement costs (net) or engines (see account 1231, paragraph c).
Torches.

The total of such amounts shall be distributed to the following activities in accordance with instruction 28B:

6401—Vehicle Repair Parts — Interstate Moving.
6402—Vehicle Repair Parts — Intrastate Moving.
6403—Vehicle Repair Parts — Local Moving.
6404—Vehicle Repair Parts — Indirect Operating—Carrier Only.
6405—Vehicle Repair Parts — General and Administrative—Carrier Only.
6406—Vehicle Repair Parts — Packing and Crating.
6407—Vehicle Repair Parts — Warehousing.
6409—Vehicle Repair Parts—Indirect Operating—Noncarrier.

NOTE A.—Items which have a short life and small cost shall be charged to this account, instead of being charged to Account 1151—Materials and Supplies.

6500—Repair Materials (Other Than Vehicle).

This account may be used as a control account for all accounts in the 6500 series. Class II carriers shall include in this account group the expenses includible in accounts 6510, 6520, and 6530 for building, equipment and furniture, fixture repair materials. Such expenses shall be distributed to the following accounts in accordance with instruction 28B:

6504—Repair Materials (Other Than Vehicle—Indirect Operating—Carrier Only.
6505—Repair Materials (Other Than Vehicle)—General and Administrative—Carrier Only.
6506—Repair Materials (Other Than Vehicle)—Packing and Crating.
6507—Repair Materials (Other Than Vehicle)—Warehousing.
6508—Repair Materials (Other Than Vehicle)—Overseas Import and Export.
6509—Repair Materials (Other Than Vehicle)—Indirect Operating—Noncarrier.

6510—Repair Materials—Building.

This account shall include the cost of materials and parts used for the repair of buildings, offices, and yards, whether the facility is owned or leased.

ITEMS (SEE INSTRUCTION 6)

Cement.
Electrical parts.
Gravel.
Heating.
Improvements to property leased for less than 1 year.
Lumber.
Maintenance cost (other than payroll) of grounds, including fences, shrubbery, driveways, sidewalks, sewers, etc., for shops, garages, warehouses, and other transportation stuctures.
Mechanical parts.
Paint.
Piping.
Plumbing.

The total of such amounts shall be distributed to the following activities in accordance with instruction 28B:

6514—Repair Materials—Building—Indirect Operating—Carrier Only.
6515—Repair Materials—Building—General and Administrative—Carrier Only.
6516—Repair Materials—Building—Packing and Crating.
6517—Repair Materials—Building—Warehousing.
6518—Repair Materials—Building—Overseas Import and Export.
6519—Repair Materials—Building—Indirect Operating—Noncarrier.

NOTE A.—Class II carriers shall use Account 6500 to record building repair materials.

6520—Repair Materials—Equipment.

This account shall include the cost of materials and parts used for the repair of all equipment other than trucks and autos, whether such equipment is owned or leased.

ITEMS (SEE INSTRUCTION 6)

Dock levelers.
Garage and shop equipment.
Parts for air conditioners.
Office machines and equipment.
Repair and operating costs for communication equipment (including towers and antennas), not installed in vehicles.
Scales.

The total of such amounts shall be distributed to the following activities in accordance with instruction 28B:

6524—Repair Materials—Equipment—Indirect Operating—Carrier Only.
6525—Repair Materials—Equipment—General and Administrative—Carrier Only.
6526—Repair Materials—Equipment—Packing and Crating.
6527—Repair Materials—Equipment—Warehousing.
6528—Repair Materials—Equipment—Overseas Import and Export.
6529—Repair Materials—Equipment—Indirect Operating—Noncarrier.

NOTE A.—Class II carriers shall use Account 6500 to record equipment repair materials other than for trucks and autos.

6530—Repair Materials—Furniture and Fixtures.

Charge this account with the cost of materials and parts used for repair of furniture and fixtures. This includes, for example, mechanical, electrical, and other miscellaneous parts, hardware, and materials used in the maintenance of office furniture and related apparatus. The total of such amounts shall be distributed to the following activities in accordance with instruction 28B:

6534—Repair Materials—Furniture and Fixtures—Indirect Operating—Carrier Only.
6535—Repair Materials—Furniture and Fixtures—General and Administrative—Carrier Only.
6536—Repair Materials—Furniture and Fixtures—Packing and Crating.
6537—Repair Materials—Furniture and Fixtures—Warehousing.
6538—Repair Materials—Furniture and Fixtures—Overseas Import and Export.
6539—Repair Materials—Furniture and Fixtures—Indirect Operating—Noncarrier.

NOTE A.—Class II carriers shall use account 6500 to record furniture and fixture repair materials.

6600—Printing and Office Supplies.

This account may be used as a control account for all accounts in the 6600 series. Class II carriers shall include in this account group the expenses includible in accounts 6610 and 6620 for printed forms, office supplies, tariffs and schedules. Such expenses shall be distributed to the following accounts in accordance with instruction 28B:

6601—Printing and Office Supplies—Interstate Moving.
6602—Printing and Office Supplies—Intrastate Moving.
6603—Printing and Office Supplies—Local Moving.
6604—Printing and Office Supplies—Indirect Operating—Carrier Only.
6605—Printing and Office Supplies—General and Administration—Carrier Only.
6606—Printing and Office Supplies—Packing and Crating.
6607—Printing and Office Supplies—Warehousing.
6608—Printing and Office Supplies—Overseas Import and Export.
6609—Printing and Office Supplies—Indirect Operating—Noncarrier.

6610—Printed Forms and Office Supplies.

This account shall include the cost of printed forms and supplies necessary to conduct operating activities as well as the cost of supplies used in connection with the business administration of company activities.

ITEMS (SEE INSTRUCTION 6)

Accounting forms.
Bills of lading.
Books.
Computer programs purchased (expense portion).
Continuous forms (data processing supplies).
Disk packs (data processing supplies).
Drinking water.
Drivers logs, cost of.
Envelopes.
Legal forms, law office supplies.
Notary fees.
Magnetic tapes (data processing supplies).
Printed forms for general use.
Printing costs for freight bills, waybills, manifest.
Sales invoices.
Stationery and printing.
Tabulating cards (data processing supplies).
Warehouse receipts.

The total of such amounts shall be distributed to the following activities in accordance with instruction 28B:

6611—Printed Forms and Office Supplies—Interstate Moving.
6612—Printed Forms and Office Supplies—Intrastate Moving.
6613—Printed Forms and Office Supplies—Local Moving.
6614—Printed Forms and Office Supplies—Indirect Operating—Carrier Only.
6615—Printed Forms and Office Supplies—General and Administrative—Carrier Only.
6616—Printed Forms and Office Supplies—Packing and Crating.
6617—Printed Forms and Office Supplies—Warehousing.

6618—Printed Forms and Office Supplies—Overseas Import and Export.
6619—Printed Forms and Office Supplies—Indirect Operating—Noncarrier.

NOTE A.—Class II carriers shall use account 6600 to record payments for printed forms and office supplies.

NOTE B.—Items identified as carrier data processing supplies are chargeable to account 6615 only.

6620—Tariffs and Schedules.

This account shall include the cost of printing and other expenses, except salaries incurred in the preparation of tariffs and schedules, including postage and transportation charges. This account shall also include amounts payable to outside agencies for publishing the carrier's tariffs and schedules. The total of amounts included in the account shall be distributed to the following activities in accordance with instruction 28B:

6621—Tariffs and Schedules—Interstate Moving.
6622—Tariffs and Schedules—Intrastate Moving.
6623—Tariffs and Schedules—Local Moving.
6626—Tariffs and Schedules—Packing and Crating.
6627—Tariffs and Schedules—Warehousing.
6628—Tariffs and Schedules—Overseas Import and Export.

NOTE A.—Class II carriers shall use account 6600 to record payments for tariffs and schedules.

6700—Packing and Crating Material and Supplies.

This account shall include the cost of barrels, cartons, boxes, lumber, nails, and all other materials used in packing and crating of household goods for either domestic or foreign customers.

The total of amounts included in this account shall be distributed to the following activities in accordance with instruction 28B:

6706—Packing and Crating Material and Supplies—Packing and Crating.
6707—Packing and Crating Material and Supplies—Warehousing.
6708—Packing and Crating Material and Supplies—Overseas Import and Export.

6800—Miscellaneous Supplies.

This account shall include the cost of such other supplies used in connection with operating either vehicles or warehouses not provided for in the foregoing accounts.

ITEMS (SEE INSTRUCTION 6)

Hand tools.
Janitor supplies.
Sanitary supplies.
Small tools.
Training supplies.
Uniforms.

The total of such amounts shall be distributed to the following activities in accordance with instruction 28B:

6801—Miscellaneous Supplies—Interstate Moving.
6802—Miscellaneous Supplies—Intrastate Moving.
6803—Miscellaneous Supplies—Local Moving.
6804—Miscellaneous Supplies—Indirect Operating—Carrier Only.
6805—Miscellaneous Supplies—General and Administrative—Carrier Only.
6806—Miscellaneous Supplies—Packing and Crating.
6807—Miscellaneous Supplies—Warehousing.
6808—Miscellaneous Supplies—Overseas Import and Export.
6809—Miscellaneous Supplies—Indirect Operating—Noncarrier.

NOTE A.—The cost of miscellaneous operating supplies consumed by revenue and service vehicles shall be distributed to these accounts in accordance with the designation of the primary use of the vehicle. (See instruction 28B.)

7100—Outside Services—Vehicle Repairs and Maintenance.

This account shall include the cost of maintaining the company's vehicles, including inspection, to determine the need of repairs when the maintenance is performed by public shops and garages. The total of such amounts shall be distributed to the following activities in accordance with instruction 28B:

7101—Outside Services—Vehicle Repairs and Maintenance—Interstate Moving.
7102—Outside Services—Vehicle Repairs and Maintenance—Intrastate Moving.
7103—Outside Services—Vehicle Repairs and Maintenance—Local Moving.
7104—Outside Services—Vehicle Repairs and Maintenance—Indirect Operating—Carrier Only.
7105—Outside Services—Vehicle Repairs and Maintenance—General and Administrative—Carrier Only.
7106—Outside Services—Vehicle Repairs and Maintenance—Packing and Crating.
7107—Outside Services—Vehicle Repairs and Maintenance—Warehousing.
7109—Outside Services—Vehicle Repairs and Maintenance—Indirect Operating—Noncarrier.

NOTE A.—Vehicle repairs performed by outside shops and garages, charged to this account shall include any State and local sales, use and service taxes.

7200—Outside Services—Repairs (Other Than Vehicles).

This account may be used as a control account for all accounts in the 7200 series. Class II carriers shall include in this account group the expenses includible in accounts 7210, 7220, and 7230 for outside building repairs, equipment repairs and furniture, fixture repairs.

7204—Outside Services—Repairs (Other Than Vehicles)—Indirect Operating—Carrier Only.
7205—Outside Services—Repairs (Other Than Vehicles)—General and Administrative—Carrier Only.
7206—Outside Services—Repairs (Other Than Vehicles)—Packing and Crating.
7207—Outside Services—Repairs (Other Than Vehicles)—Warehousing.
7208—Outside Services—Repairs (Other Than Vehicles)—Overseas Import and Export.
7209—Outside Services—Repairs (Other Than Vehicles)—Indirect Operating—Noncarrier.

7210—Outside Services—Building Repairs.

This account shall include amounts paid to outsiders for services rendered in repairing and maintaining company buildings and facilities, whether owned or leased. This would include outside maintenance contracts covering company grounds, including fences, shrubbery, driveways, sidewalks, etc. Similarly, the cost paid outsiders to remove ice and snow from structures and grounds would be charged to this account. The total of such amounts shall be distributed to the following activities in accordance with instruction 28B:

7214—Outside Services—Building Repairs—Indirect Operating—Carrier Only.
7215—Outside Services—Building Repairs—General and Administrative—Carrier Only.
7216—Outside Services—Building Repairs—Packing and Crating.
7217—Outside Services—Building Repairs—Warehousing.
7218—Outside Services—Building Repairs—Overseas Import and Export.
7219—Outside Services—Building Repairs—Indirect Operating—Noncarrier.

NOTE A.—Class II carriers shall use account 7200 to record outside building repairs.

7220—Outside Services—Equipment Repairs.

This account shall include amounts paid to outsiders for services rendered in repairing all equipment other than trucks and autos, whether such equipment is owned or leased. This should include contracts for repair and maintenance of all data processing equipment, office machines, scales, air conditioners, and other similar items. The total of such amounts shall be distributed to the following activities in accordance with instruction 28B:

7224—Outside Services—Equipment Repairs—Indirect Operating—Carrier Only.
7225—Outside Services—Equipment Repairs—General and Administrative—Carrier Only.
7226—Outside Services—Equipment Repairs—Packing and Crating.
7227—Outside Services—Equipment Repairs—Warehousing.
7228—Outside Services—Equipment Repairs—Overseas Import and Export.
7229—Outside Services—Equipment Repairs—Indirect Operating—Noncarrier.

NOTE A.—Class II carriers shall use account 7200 to record outside equipment repairs.

NOTE B.—Charge Account 7360—Advertising—All other for the cost of operating and maintaining neon and other display signs (permanent or portable) for attracting traffic.

7230—Outside Services—Furniture and Fixture Repairs.

This account shall include amounts paid to outsiders for services rendered in repairing and maintaining fixtures and furniture used in the performance of office or other clerical and recordkeeping functions. Related inspection costs of such equipment are also chargeable to this account.

The total of such amounts shall be distributed to the following activities in accordance with instruction 28B:

7234—Outside Services—Furniture and Fixture Repairs—Indirect Operating—Carrier Only.
7235—Outside Services—Furniture and Fixture Repairs—General and Administrative—Carrier Only.
7236—Outside Services—Furniture and Fixture Repairs—Packing and Crating.

7237—Outside Services—Furniture and Fixture Repairs—Warehousing.
7238—Outside Services—Furniture and Fixture Repairs—Overseas Import and Export.
7239—Outside Services—Furniture and Fixture Repairs—Indirect Operating—Noncarrier.

NOTE A.—Class II carriers shall use account 7200 to record outside furniture and fixture repairs.

7300—Other Outside Services.

This account may be used as a control account for all accounts in the 7300 series.

7310—Other Outside Services—Janitorial Services.

This account shall include amounts paid to outsiders for janitorial services necessary for the general upkeep of buildings and premises. This would include for example, amounts paid for trash hauling, dumping fees, exterminating services, and removal of used packing materials.

The total of such amounts shall be distributed to the following activities in accordance with instruction 28B:

7314—Other Outside Services—Janitorial Services—Indirect Operating—Carrier Only.
7315—Other Outside Services—Janitorial Services—General and Administrative—Carrier Only.
7316—Other Outside Services—Janitorial Services—Packing and Crating.
7317—Other Ouside Services—Janitorial Services—Warehousing.
7318—Other Outside Services—Janitorial Services—Overseas Import and Export.
7319—Other Outside Services—Janitorial Services—Indirect Operating—Noncarrier.

7320—Other Outside Services—Watch and Alarm Services.

This account shall include amounts paid to outsiders for watch and alarm services necessary for the protection of property, buildings and equipment. This would also include, for example, fees for guards from outside organizations placed on trucks to prevent pilferage and hijacking, as well as alarm systems rented for owned or rented revenue vehicles. The total of such amounts shall be distributed to the following activities in accordance with instruction 28B:

7324—Other Outside Services—Watch and Alarm Services—Indirect Operating—Carrier Only.
7325—Other Outside Services—Watch and Alarm Services—General and Administrative—Carrier Only.
7326—Other Outside Services—Watch and Alarm Services—Packing and Crating.
7327—Other Outside Services—Watch and Alarm Services—Warehousing.
7328—Other Outside Services—Watch and Alarm Services—Overseas Import and Export.
7329—Other Outside Services—Watch and Alarm Services—Indirect Operating—Noncarrier.

NOTE A.—Class II carriers shall use account 7310 to record payments for outside watch and alarm services.

7330—Other Outside Services—Professional Services.

This account group shall include the amounts paid for services received from other persons (see definition 30) and related expenses under a service contract or other arrangement to provide management with information and/or advice related to nonroutine business decisions and services that are consultative or advisory in nature. (See notes B and E.)

This account shall also include payments made to a regulatory commission for fees or amounts assessed against the company for pay and expenses of the regulatory commission, its officers, agents and employees, other than those incurred in securing certificates of convenience and necessity and authority for the issuance of securities. (See note C.)

Expenses, other than salaries of employees, incurred by the company in connection with formal cases before Federal or State regulatory bodies or cases to which such a body is a party are chargeable to this account group.

ITEMS (SEE INSTRUCTION 6)

Advisory fees in connection with preventive maintenance of revenue equipment, operation of shops and garages, etc.
Amounts designated as taxes, fees, etc., assessed by Federal and State regulatory commissions for pay and expenses of their officers, agents, and employees; office and traveling expenses; stationery, printing and engineering supplies.
Auditing fees.
Attorney fees for union negotiations.
Consulting and advisory fees in connection with the efficiency of company operations.
Cost of law suits.
Cost of preparing and printing agreements, briefs, reports, etc.
Dues or fees paid associations or agencies for negotiating or arbitrating union contracts and labor problems.
Fees paid others for collection of delinquent freight charges and other past due accounts receivable.
Fees, retainers, and expenses of counsel, solicitors, attorneys, clerks, attendants, witnesses, and others whose services are secured for the defense or prosecution of petitions or complaints presented to regulatory bodies.
Financial advisory fees.
Insurance advisors' fees for analyzing the adequacy of the company's coverage and for supervising industrial insurance and unemployment compensation claims.
Law expenses of receivers.
Legal fees, general.
Payments to outside attorneys.
Traveling expenses of outside attorneys, witnesses, etc.

The total of such amounts shall be distributed to the following activities in accordance with instruction 28B:

7334—Other Outside Services—Professional Services—Indirect Operating—Carrier Only.
7335—Other Outside Services—Professional Services—General and Administrative Carrier Only.
7339—Other Outside Services—Professional Services—Indirect Operating—Noncarrier.

NOTE A.—The records supporting the entries in this account shall be so maintained as to show the respective amounts paid to each provider of the service with respect to each class of service so furnished and the basis upon which the fees are assessed.

NOTE B.—Payments to commission agents or organizations for services provided as set out in Account 4700—Commission Agent Fees shall be charged to that account.

NOTE C.—Law expenses incident to the purchase of operating rights, the acquisition of such rights from Federal or State Commissions or securing from local authorities of franchises or consents with a life of more than 1 year and expenses incident to securing certificates of convenience and necessity shall be charged to Account 1310—Organization, Franchises, and Permits (class II) and Accounts 1321 or 1331 (class I), as appropriate, or Account 1341—Other Intangible Property (classes I and II). Law expenses and expenditures incident to securing authorization for issuance of long-term debt or capital stock shall be charged to Account 1510—Deferred and Miscellaneous Debits (class II) and Account 1511—Unamortized Debt Discount and Expense (class I), or Account 2410—Deferred Credits (class II) and Account 2411—Unamortized Premium on Debt (class I), or Account 2633—Commission and Expense on Capital Stock (classes I and II), as appropriate.

NOTE D.—Regulatory expenses which by approval or direction of the Commission are to be spread over future periods shall be charged to Account 1510—Deferred and miscellaneous debits (Class II) or to Account 1512—Other deferred debits (Class I) and amortized by charges to this account.

NOTE E.—This account shall not be used to record charges for management or professional services rendered by affiliated companies (see definition 7) for any billings that are chargeable to other appropriate operating accounts. (See instruction 34.)

7340—Advertising—Agency.

This account shall include only those payments to outside advertising agencies for expenses incurred, such as agency fees and commissions. The amounts in this account are chargeable to the following activities in accordance with instruction 28B:

7344—Advertising—Agency—Indirect Operating—Carrier Only.
7349—Advertising—Agency—Indirect Operating—Noncarrier.

NOTE A.—Class II carriers shall use account 7360 to record payments for advertising agency fees and commissions.

7350—Advertising—Media.

This account shall include only those expenses incurred in connection with media advertising, such as the cost of advertising space in newspapers and periodicals, expenses incurred in connection with advertising by radio or television, the cost of advertisements in publications of charitable, social, fraternal, and similar organizations, amounts paid to associations which advertise and publicize the industry, and other outside media. The amounts in this account are chargeable to the following activities in accordance with instruction 28B:

7354—Advertising—Media—Indirect Operating—Carrier Only.
7359—Advertising—Media—Indirect Operating—Noncarrier.

NOTE A.—Class II carriers shall use account 7360 to record payments for media advertising.

7360—Advertising—All Other.

This account shall include expenses, other than salaries, incurred in connection with advertising. These include the preparation, printing, and distribution of advertising copy and flyers. Also included are the cost of operating and maintaining neon and other display signs (permanent or portable) for attracting business, billboards, posters, display cards and cases, photographs, and other direct advertising not elsewhere classified. The amounts in this account are chargeable to the following activities in accordance with instruction 28B:

7364—Advertising—Other—Indirect Operating—Carrier Only.
7369—Advertising—Other—Indirect Operating—Noncarrier.

7400—Utilities.

This account shall include the cost of fuel (coal, gas, and/or oil) used to heat or cool the company's buildings and structures (see note A), and the cost of electricity and water consumed by the company in its operation. The total of such amount shall be distributed to the following activities based upon their predominant use in accordance with instruction 28B:

7404—Utilities—Indirect Operating—Carrier Only.
7405—Utilities—General and Administrative—Carrier Only.
7407—Utilities—Warehousing.
7408—Utilities—Overseas Import and Export.
7409—Utilities—Indirect Operating—Noncarrier.

NOTE A.—The cost of fuel and oil used in revenue or service vehicles shall be included in Account 6110—Gasoline and Diesel Fuel or Account 6120—Motor Oils and Lubricants, as appropriate.

7500—Communication Services.

This account includes the cost of communication service, including taxes, used by the company in directing its operations.

ITEMS (SEE INSTRUCTION 6)

Communications network (leased line).
Long distance telephone calls and telegrams, reimbursed to drivers (if practicable to segregate from other employees expenses).
Telegraph units (rental or lease) and service.
Telephone dispatching service, including installation charges.
Telephone service.
Telex equipment (rental or lease).

The total of such amounts shall be distributed to the following activities based upon their predominant use in accordance with instruction 28B:

7504—Communication Services—Indirect Operating—Carrier Only.
7505—Communication Services—General and Administrative—Carrier Only.
7508—Communication Services—Overseas Import and Export.
7509—Communication Services—Indirect Operating—Noncarrier.

7600—Purchased Labor and Transportation.

This account may be used as a control account for all accounts in the 7600 series.

7610—Purchased Transportation—Equipment Rents—Without Driver.

This account shall include amounts payable to others under an equipment lease agreement whereby revenue vehicles are furnished to the reporting carrier for its exclusive use without the services of the lessor's driver.

The amounts in this account shall be distributed to the following activities in accordance with instruction 28B:

7611—Purchased Transportation—Equipment Rents—Without Driver—Interstate Moving.
7612—Purchased Transportation—Equipment Rents—Without Driver—Intrastate Moving.
7613—Purchased Transportation—Equipment Rents—Without Driver—Local Moving.
7616—Purchased Transportation—Equipment Rents—Without Driver—Packing and Crating.

7620—Purchased Transportation—Tractor Rents With Driver—From Agent.

This account shall include amounts payable to carrier agents for furnishing tractors with the service of drivers for the exclusive use of and control by the carrier on a domestic basis. The arrangement specifies that the driver shall be paid by the carrier's agent and accordingly shall not be included on the carrier's payroll. The amounts in this account shall be charged to the following activities in accordance with instruction 28B:

7621—Purchased Transportation — Tractor With Driver—From Agent—Interstate Moving.
7622—Purchased Transportation — Tractor With Driver—From Agent—Intrastate Moving.
7628—Purchased Transportation — Tractor With Driver—From Agent—Overseas Import and Export.

NOTE A.—The above-described purchase of motor vehicle carriage provided by agents for loaded overseas containers shall be charged to account 7628.

7630—Purchased Transportation—Tractor Rents With Driver From Owner Operators.

This account shall include amounts payable to owner operators for furnishing tractor-only revenue vehicles, as well as their driving services. The vehicle and owner operator operate at the direction of the reporting carrier who bills the transportation services provided his customer as if the service had been rendered by the company. The amounts in this account shall be charged to the following activities in accordance with instruction 28B:

7631—Purchased Transportation — Tractor Rents With Driver From Owner Operators—Interstate Moving.
7632—Purchased Transportation — Tractor Rents With Driver From Owner Operators—Intrastate Moving.
7633—Purchased Transportation — Tractor Rents With Driver From Owner Operators—Local Moving.
7638—Purchased Transportation — Tractor Rents With Driver From Owner Operators—Overseas Import and Export.

NOTE A.—The above-described purchase of motor vehicle carriage provided by owner operators for loaded overseas containers shall be charged to account 7638.

7640—Purchased Transportation—Tractor-Trailer Rents With Driver—From Agent.

This account shall include amounts payable to carrier agents for furnishing tractor-trailer combinations with the service of drivers for the exclusive use of and control by the carrier on a domestic basis. The arrangement specifies that the driver shall be paid by the carrier's agent and accordingly shall not be included on the carrier's payroll. The amounts in this account shall be charged to the following activities in accordance with instruction 28B:

7641—Purchased Transportation—Tractor-Trailer Rents With Driver—From Agent—Interstate Moving.
7642—Purchased Transportation—Tractor-Trailer Rents With Driver—From Agent—Intrastate Moving.
7648—Purchased Transportation—Tractor-Trailer Rents With Driver—From Agent—Overseas Import and Export.

NOTE A.—The above-described purchase of motor vehicle carriage provided by agents for loaded overseas containers shall be charged to account 7648.

7650—Purchased Transportation—Tractor-Trailer Rents With Driver—From Owner Operators.

This account shall include amounts payable to owner operators for furnishing tractor-trailer combination revenue vehicles, as well as their driving services. The vehicle and independent contractor operate at the direction of the reporting carrier who bills the transportation services provided his customer as if the service had been rendered by the company. The amounts in this account shall be charged to the following activities in accordance with instruction 28B:

7651—Purchased Transportation—Tractor-Trailer Rents With Driver—From Owner Operators—Interstate Moving.
7652—Purchased Transportation—Tractor-Trailer Rents With Driver—From Owner Operators—Intrastate Moving.
7653—Purchased Transportation—Tractor-Trailer Rents With Driver—From Owner Operators—Local Moving.
7658—Purchased Transportation—Tractor-Trailer Rents With Driver—From Owner Operators—Overseas Import and Export.

NOTE A.—The above-described purchase of motor vehicle carriage provided by owner operators for loaded overseas containers shall be charged to account 7658.

7660—Purchased Labor—Temporary Help.

This account shall be charged with amounts paid to road help purchased by the company driver while out of town in order to provide transportation services to the company's customer. It also includes payments to other carriers (or agents) for providing similar over-the-road temporary labor. If contract labor is required to perform local transporta-

tion services, this account should also be charged.

In all instances when transportation services are performed at origin or destination points by temporary help, the amounts in this account should be distributed to the following activities in accordance with instruction 28B:

7661—Purchased Labor—Temporary Help—Interstate Moving.
7662—Purchased Labor—Temporary Help—Intrastate Moving.
7663—Purchased Labor—Temporary Help—Local Moving.

7680—Purchased Transportation—Other Transportation Modes.

This account shall include payments to other transportation modes for the intercity transportation of the reporting carrier's loaded or empty revenue vehicles and containers.

ITEMS (SEE INSTRUCTION 6)

Airlines.
Railroads.
Water Carriers.

Amounts in this account are chargeable to the following activities in accordance with instruction 28B:

7681—Purchased Transportation—Other Transportation Modes—Interstate Moving.
7682—Purchased Transportation—Other Transportation Modes—Intrastate Moving.
7688—Purchased Transportation—Other Tranportation Modes—Overseas Import and Export.

NOTE A.—If the carrier arranges for the overseas transportation of loaded containers on an ocean vessel, and the transfer of such shipments to a motor vehicle at a foreign port and delivery to destination, amounts collected from the shipper shall be credited direct to Account 2034—Accounts Payable—Other. This treatment recognizes no revenue or expense to the carrier for completing these foreign moving services

7690—Purchased Transportation—Equipment Rents—Credit.

This account shall be credited with rents receivable by the reporting company for owned or leased revenue vehicles which are furnished to others without the services of drivers. This account shall also be credited with rents receivable for owned or leased revenue vehicles furnished to van line carriers by agents, or furnished to agents by van line carriers, under an agreement whereby both the vehicle and driver are furnished by the reporting company, but the wages of the driver are paid separately by the hiring company and included on its payroll.

The amount in this account shall be distributed to the following activities in accordance with instruction 28B:

7691—Purchased Transportation — Equipment Rents — Credit — Interstate Moving.
7692—Purchased Transportation — Equipment Rents — Credit — Intrastate Moving.

NOTE A.—Receivables from van line carriers by agents which cover both the rent of an intercity vehicle and wages of the driver shall be credited to revenue Account Series 3400—Intercity Transportation for Other Motor Carriers.

NOTE B.—Receivables from other motor carriers which cover both the rent of a local hauling vehicle and wages of the driver shall be credited to revenue account 3300—Local Moving.

7700—Travel Expenses—Company Drivers and Other Operating Employees.

This account group includes miscellaneous over the road expenses not chargeable elsewhere when incurred by company drivers, as well as travel and entertainment expenses of employees whose salaries and wages are included in account series 4200 to 4900 inclusive.

ITEMS (SEE INSTRUCTION 6)

Automobile allowances.
Bedding used in drivers sleeping rooms and laundry service on such bedding.
Drivers sleeping—room rents.
Expenses incurred in collecting freight charges.
Expenses of employees used as guards on vehicles to protect freight from pilferage and hijacking.
Gasoline (use account 6110 for cost incurred by revenue vehicles or by service vehicles of the warehouse or maintenance activities).
Highway tolls.
Hotels and meals; subsistence pay.
Lodging.
Meals because of overtime work.
Oil (Use account 6120 for cost incurred by revenue vehicles or by service vehicles of the warehouse or maintenance activities).
Operating and maintenance expenses (such as: Cost of license plates; gasoline and oil, including taxes; tolls, etc.) reimbursed to other employees for the use of their own automobiles in company operations.
Parking and storage fees paid for daily and overnight parking of revenue equipment.
Physical examination of drivers and owner-operator drivers, when assumed by the company.
Subsistence.
Taxes (Federal, State, or other income; payroll; social security) of employees, assumed by the company.
Temporary storage charges for household goods occasioned by breakdowns, accident or other acts of God while being transported in the carrier's revenue vehicle.
Tires (use Account 6200 for cost incurred by revenue vehicles or by service vehicles of the warehouse or maintenance activities).
Tolls for bridges, tunnels, highways, and ferries, of revenue vehicles and service vehicles included in the warehouse or maintenance activities.
Traveling expenses.
Travel expenses incurred in deadheading intercity drivers and helpers.
Weight tickets.

The total of such amounts shall be distributed to the following activities in accordance with instructions 11 and 28B:

7701—Travel Expenses—Company Drivers and Other Operating Employees—Interstate Moving.
7702—Travel Expenses—Company Drivers and Other Operating Employees—Intrastate Moving.
7703—Travel Expenses—Company Drivers and Other Operating Employees—Local Moving.
7704—Travel Expenses—Company Drivers and Other Operating Employees—Indirect Operating—Carrier Only.
7706—Travel Expenses—Company Drivers and Other Operating Employees—Packing and Crating.
7707—Travel Expenses—Company Drivers and Other Operating Employees—Warehousing.
7708—Travel Expenses—Company Drivers and Other Operating Employees—Overseas Import and Export.
7709—Travel Expenses—Company Drivers and Other Operating Employees—Indirect Operating—Noncarrier.

7800—Travel and Entertainment—Sales, Office, and Management Personnel.

This account group includes expenses incurred while traveling for the benefit of company operations by officers, supervisory, sales and office personnel whose salaries are included in Account Series 4100.

ITEMS (SEE INSTRUCTION 6)

Automobile allowances.
Banquets.
Conventions.
Entertainment.
Fuel, vehicle supplies, tubes and tires (see account 6200 for warehouse and maintenance activities).
Gifts for customers, purchased by and reimbursed to employees.
Hotels and meals; subsistence pay.
Meals because of overtime work.
Meetings.
Operating and maintenance expenses (such as: Cost of license plates, gasoline and oil, including taxes, tolls, etc.) reimbursed to sales office and management personnel for the use of their own automobiles in company operations.
Taxes (Federal, State, or other income; payroll, social security) of employees, assumed by the company.
Tolls for bridges, tunnels, highways, and ferries.
Transportation.
Traveling expenses—bus, rail, or air fares.

The total of such amounts shall be distributed to the following activities in accordance with instructions 11 and 28B:

7801—Travel and Entertainment—Sales, Office and Management Personnel—Interstate Moving.
7802—Travel and Entertainment—Sales, Office and Management Personnel—Intrastate Moving.
7803—Travel and Entertainment—Sales, Office and Management Personnel—Local Moving.
7804—Travel and Entertainment—Sales, Office and Management Personnel—Indirect Operating—Carrier Only.
7805—Travel and Entertainment—Sales, Office and Management Personnel—General and Administrative—Carrier Only.
7806—Travel and Entertainment—Sales, Office and Management Personnel—Packing and Crating.
7807—Travel and Entertainment—Sales, Office and Management Personnel—Warehousing.
7808—Travel and Entertainment—Sales, Office and Management Personnel—Overseas Import and Export.
7809—Travel and Entertainment—Sales, Office and Management Personnel—Indirect Operating—Noncarrier.

7900—General Expenses.

This account may be used as a control account for all accounts in the 7900 series. Class II carriers shall include in this account group the expenses includ-

able in accounts 7910, 7920, 7930, 7940, and 7990 for subscriptions, books, and periodicals, memberships and dues, conventions and meetings, postage, charitable contributions, miscellaneous corporate, and miscellaneous purchased services.

7904—General Expenses—Indirect Operating—Carrier Only.
7905—General Expenses—General and Administrative—Carrier Only.
7909—General Expenses—Indirect Operating—Noncarrier.

7910—Subscriptions, Books, and Periodicals.

This account shall include payments for books, trade and tax service publications, subscriptions to periodicals and newspapers, and other publications or services for sales leads and promotions.

ITEMS (SEE INSTRUCTION 6)

Law books, periodicals, and subscriptions to special services.
Publications and services of a general nature.
Tax reports, when handled by legal staff.
Tuition and text books for officers and employees attending technical, trade, and other schools.

The total of such amounts shall be distributed to the following activities in accordance with instruction 28B:

7914—Subscriptions, Books and Periodicals—Indirect Operating—Carrier Only.
7915—Subscriptions, Books, and Periodicals—General and Administrative—Carrier Only.
7919—Subscriptions, Books, and Periodicals—Indirect Operating—Noncarrier.

NOTE A.—Class II carriers shall use account 7900 to record subscriptions, books, and periodicals.

7920—Memberships and Dues.

This account shall include the cost of general membership fees and dues in chambers of commerce, etc., which cannot be allocated to specific natural classes. Also include membership fees and dues to traffic clubs and associations with members from both shippers and carriers, to golf clubs for members of the sales department, and to professional business societies. This account includes the cost of dues to trade associations, memberships in social clubs (used for business entertaining), technical associations, and basic memberships in trucking associations, as well. The total of such amounts shall be distributed to the following activities in accordance with instruction 28B:

7924—Memberships and Dues—Indirect Operating—Carrier Only.
7925—Memberships and Dues—General and Administrative—Carrier Only.
7929—Memberships and Dues—Indirect Operating—Noncarrier.

NOTE A.—Class II carriers shall use account 7900 to record memberships and dues.

7930—Conventions and Meetings.

This account shall include the cost of conducting (not attending) conventions and meetings to disseminate information and procedures to the company's agents. Income received from agents, as registration fees for attending these company sponsored programs should be credited to this account.

ITEMS (INSTRUCTION 6).

Announcements.
Badges.
Band.
Banquet costs.
Coffee breaks.
Education materials (printing costs).
Equipment rentals.
Favors.
Film rentals.
Flowers.
Gifts.
Luncheons.
Music.
Programs (printing costs).
Projectors.
Speakers (expense paid).
Special forms (for use on programs).
Special mailing costs.
Special meeting rooms (rentals).
Temporary help (at convention or meeting only).
Tickets.

The total of such amounts shall be distributed to the following activities in accordance with instruction 28B:

7934—Conventions and Meetings—Indirect Operating—Carrier Only.
7939—Conventions and Meetings—Indirect Operating—Noncarrier.

NOTE A.—Class II carriers shall use Account 7900 to record convention and meeting expenses.

NOTE B.—Expenses incurred while attending conventions and meetings shall be charged to Account 7800—Travel and Entertainment—Sales, Office, and Management Personnel.

7940—Postage.

This account shall include the cost of postage for corporate correspondence, parcel post, and postage meter rentals.

The total of such amounts shall be charged to the following activities in accordance with instruction 28B:

7945—Postage—General and Administrative—Carrier Only.
7949—Postage—Indirect Only—Noncarrier.

NOTE A.—Class II carriers shall use account 7900 to record postage expenses.

NOTE B.—Postage charges for incoming supplies should be considered a cost of the supplies.

NOTE C.—Cost of postage for tariffs and schedules should be included in Account 6620—Tariffs and Schedules.

7990—Miscellaneous Corporate Expenses.

This account group includes the cost of general supplies and expenses as well as miscellaneous services purchased in connection with company operations not included elsewhere.

ITEMS (SEE INSTRUCTION 6)

Annual fees for listing stock on exchanges.
Appraisals of operating property for record purposes.
Armored car service.
Awards of merchandise and other safety campaign expenses for employees (but not bonuses).
Bank service charges.
Cash bail forfeited by a driver's nonappearance in court in connection with a traffic violation.
Contributions for charitable, social, or community welfare purposes that have a direct or intimate relationship to the protection of the property, development of the business or welfare of the carrier's employees. (See instruction 29, and Account 9400—Other Nonoperating Income.)
Cost of advertising for hiring personnel.
Cost of Christmas, wedding, and similar presents given to employees.
Court costs and fees.
Demurrage, wharfage and similar expenses when not recollectible from customers.
Directors fees and expenses.
Discounts not practical to apply to the items purchased.
Donations to funds used for the prevention of strikes.
Facilities and services for employees, such as: costs of picnics, recreational activities, and equipping baseball, bowling, and other athletic teams.
Fines for traffic violations.
Inspection costs of operating property by State inspection bureaus.
Inventory adjustments not otherwise apportioned. (See Account 1151—Materials and Supplies.)
Law expenses of receivers.
Losses from acceptance of counterfeit money.
Losses (net) from operation of employee lunchrooms.
Moving costs of employees' household goods when borne by the company.
Opening celebration expenses for a new warehouse, other building, etc.
Parking and storage fees paid for daily and overnight parking of revenue vehicles.
Premiums on court and other bonds.
Printing of annual reports, notices to stockholders, proxies, etc.
Statutory agent, fees for accepting service of notices, orders, and processes.
Sundry operating expenses not included in other operating expense accounts.
Technical advice and services incident to the purchase of materials and supplies.
Temporary storage charges for cargo occasioned by breakdowns, accident or other causes while being transported in the carrier's revenue vehicle.
Towel service.
Transcripts of testimony, copies of exhibits, etc.
Vacation camps for employees, operating costs.
Witness fees.

The total of such amounts shall be distributed to the following activities in accordance with instruction 28B:

7994—Miscellaneous Corporate Expenses—Indirect Operating—Carrier Only.
7995—Miscellaneous Corporate Expenses—General and Administrative—Carrier Only.
7999—Miscellaneous Corporate Expenses—Indirect Operating—Noncarrier.

NOTE A.—Class II carriers shall use account 7900 to record miscellaneous corporate expenses.

NOTE B.—Fines assessed against employees for violation of company rules, shall be credited to this account.

8100—Depreciation.

This account may be used as a control account for all accounts in the 8100 series.

8110—Depreciation—Revenue Equipment.

This account shall include depreciation of revenue equipment. (See list of items in Account 1221—Revenue Equipment) (classes I and II). The total of such amounts shall be distributed to the following activities in accordance with instruction 28B:

8111—Depreciation—Revenue Equipment—Interstate Moving.
8112—Depreciation—Revenue Equipment—Intrastate Moving.

8113—Depreciation—Revenue Equipment—Local Moving.
8116—Depreciation—Revenue Equipment—Packing and Crating.

8120—Depreciation—Shop and Garage Equipment.

This account shall include the depreciation of shop and garage equipment, the investment in which is included in Account 1230—Other Carrier Property (class II), or Account 1233—Shop and Garage Equipment (class I). The total of such amounts shall be distributed to the following activities in accordance with instruction 28B:

8124—Depreciation—Shop and Garage Equipment—Indirect Operating—Carrier Only.
8129—Depreciation—Shop and Garage Equipment—Indirect Operating—Carrier Only.

8130—Depreciation—Service Cars and Equipment.

This account shall include the depreciation of automobiles, lift trucks, wreckers, sand and salt cars, and other service equipment, the investment in which is included in Account 1223—Service Cars and Equipment (classes I and II).

The total of such amounts shall be distributed to the following activities in accordance with instruction 28B:

8134—Depreciation—Service Cars and Equipment—Indirect Operating—Carrier Only.
8135—Depreciation—Service Cars and Equipment—General and Administrative—Carrier Only.
8137—Depreciation—Service Cars and Equipment—Warehousing.
8138—Depreciation—Service Cars and Equipment—Overseas Import and Export.
8139—Depreciation—Service Cars and Equipment—Indirect Operating—Noncarrier.

8140—Depreciation — Buildings and Structures.

This account shall include depreciation of structures situated on owned land, including all fixtures permanently attached thereto, and of improvements to owned land and other structures or constructions, the investment in which is included in Account 1210—Land and Structures (class II) or Account 1213—Structures (class I).

The total of such amounts shall be distributed to the following activities in accordance with instruction 28B:

8145—Depreciation—Buildings and Structures—General and Administrative—Carrier Only.
8146—Depreciation—Buildings and Structures—Packing and Crating.
8147—Depreciation—Buildings and Structures—Warehousing.
8148—Depreciation—Buildings and Structures—Overseas Import and Export.
8149—Depreciation—Buildings and Structures—Indirect Operating—Noncarrier.

8150—Depreciation—Furniture and Office Equipment.

This account shall include the depreciation of furniture, fixtures, office equipment, and appliances, the investment in which is included in Account 1230—Other Carrier Property (class II) or Account 1235—Furniture and Office Equipment (class I).

The total of such amounts shall be distributed to the following activities in accordance with instructions 28B:

8154—Depreciation—Furniture and Office Equipment—Indirect Operating—Carrier Only.
8155—Depreciation—Furniture and Office Equipment—General and Administrative—Carrier Only.
8156—Depreciation—Furniture and Office Equipment—Packing and Crating.
8157—Depreciation—Furniture and Office Equipment—Warehousing.
8158—Depreciation—Furniture and Office Equipment—Overseas Import and Export.
8159—Depreciation—Furniture and Office Equipment—Indirect Operating—Noncarrier.

8170—Depreciation — Undistributed Property.

This account shall include depreciation of property temporarily included in Account 1230—Other Carrier Property (class I). The total of such amounts shall be distributed to the following activities in accordance with instruction 28B:

8175—Depreciation—Undistributed Property—General and Administrative—Carrier Only.
8179—Depreciation—Undistributed Property—Indirect Operating—Noncarrier.

8190—Depreciation — Miscellaneous Equipment.

This account shall include the depreciation, not provided for elsewhere, of equipment employed in company operations, the investment in which is included in Account 1230—Other Carrier Property (class II) or Account 1237—Miscellaneous Equipment (class I).

The total of such amounts shall be distributed to the following activities in accordance with instruction 28B (see note A):

8191—Depreciation—Miscellaneous Equipment—Interstate Moving.
8192—Depreciation—Miscellaneous Equipment—Intrastate Moving.
8193—Depreciation—Miscellaneous Equipment—Local Moving.
8194—Depreciation—Miscellaneous Equipment—Indirect Operating—Carrier Only.
8195—Depreciation—Miscellaneous Equipment—General and Administrative—Carrier Only.
8196—Depreciation—Miscellaneous Equipment—Packing and Crating.
8197—Depreciation—Miscellaneous Equipment—Warehousing.
8198—Depreciation—Miscellaneous Equipment—Overseas Import and Export.
8199—Depreciation—Miscellaneous Equipment—Indirect Operating—Noncarrier.

NOTE A.—Where practical companies should distribute such depreciation based on the predominant use of the equipment. Depreciation of equipment for which it is not practical to distribute in this manner shall be distributed to either account 8195 or account 8199, as appropriate.

8200—Amortization Expenses.

This account may be used as a control account by classes I and II carriers for all accounts in the 8200 series.

8210—Amortization of Leasehold Improvements.

This account shall include the amortization of improvements to leasehold property installed by the company, the investment in which is included in Account 1230—Other Carrier Property (class II), or Account 1241—Improvements to Leasehold Property (class I).

The total of such amounts shall be distributed to the following activities in accordance with instruction 28B:

8215—Amortization of Leasehold Improvements—General and Administrative—Carrier Only.
8217—Amortization of Leasehold Improvements—Warehousing.
8218—Amortization of Leasehold Improvements—Overseas Import and Export.
8219—Amortization of Leasehold Improvements—Indirect Operating—Noncarrier.

8220—Amortization Expense (Other).

This account shall include the amortization applicable to amounts representing the cost of acquiring:

(1) Long-term leaseholds of land and easements used in company operations carried in Account 1341—Other Intangible Property (classes I and II).

(2) Fixed-term motor carrier franchises and consents carried in Account 1310—Organization, Franchises and Permits (class II) or in Account 1321—Franchises (class I).

(3) Fixed-term permits, licenses, and patent rights carried in Account 1310—Organization, Franchises and Permits (class II) or in Account 1331—Permits and Patents (class I).

(4) Other fixed-term intangible property carried in Account 1341—Other Intangible Property (classes I and II).

The amounts in this account shall be distributed to either account 8225 or account 8229 in accordance with instruction 28B:

NOTE A.—Amortization charges on the book cost of intangible items that are not restricted to a fixed term shall be charged to Account 9422—Corporate Expenses—Amortization (Franchises, Permits, and Other).

8300—Rent—Other Than Revenue Equipment.

This account may be used as a control account for all accounts in the 8300 series. Class II carriers shall include in this account group the expenses includible in accounts 8310, 8320, and 8330 for rent on building property, office machines, and equipment, and other equipments not classified as revenue equipment. Such expenses shall be distributed to the following accounts in accordance with instruction 28B:

8304—Rent—Other Than Revenue Equipment—Indirect Operating—Carrier Only.
8305—Rent—Other Than Revenue Equipment—General and Administrative—Carrier Only.

8306—Rent—Other Than Revenue Equipment—Packing and Crating.
8307—Rent—Other Than Revenue Equipment—Warehousing.
8308—Rent—Other Than Revenue Equipment—Overseas Import and Export.
8309—Rent—Other Than Revenue Equipment—Indirect Operating—Carrier Only.

8310—Rent on Building Property.

This account shall include rental payments for real estate and other property except revenue equipment, used in company operations. This account shall also be credited with amounts receivable as rental from the sublease of property rented from others if amounts payable as rent for the property by the reporting company are charged hereto.

ITEMS (SEE INSTRUCTION 6)

Fees paid to rental agents for the current period.
Garage space and hangar storage rents for service cars and equipment.
Monthly leases in parking lots and garages used for parking and storing revenue equipment.
Taxes paid by the carrier on the property of others, which represent rental charges for such property used in carrier operations.

The total of such amounts shall be distributed to the following activities in accordance with instruction 28B:

8314—Rent on Building Property—Indirect Operating—Carrier Only.
8315—Rent on Building Property—General and Administrative—Carrier Only.
8317—Rent on Building Property—Warehousing.
8318—Rent on Building Property—Overseas Import and Export.
8319—Rent on Building Property—Indirect Operating—Noncarrier.

NOTE A.—Class II carriers shall use account 8300 to record rent on building property.

8320—Rent on Office Equipment.

This account includes rental payments for office equipment (including data processing equipment), used in company operations. Fees paid to a rental agent for the current period shall also be debited to this account. The amounts in this account shall be distributed to the following activities based on their predominant use in accordance with instruction 28B:

8324—Rent on Office Equipment—Indirect Operating—Carrier Only.
8325—Rent on Office Equipment—General and Administrative—Carrier Only.
8329—Rent on Office Equipment—Indirect Operating—Noncarrier.

NOTE A.—Class II carriers shall use account 8300 to record rent on office machines and equipment.

NOTE B.—Rental payments for communications equipment used in conjunction with office or data processing equipment shall be charged to Account 7500—Communication Services.

NOTE C.—Materials and supplies used by data processing equipment shall be charged to Account 6610—Printed Forms and Office Supplies. Data processing equipment rentals used in carrier activities are chargeable to account 8325 only.

8330—Rent on Miscellaneous Equipment.

This account shall include amounts paid in the current period or the current period portion of rentals paid in prior accounting periods, for rental of miscellaneous equipment as itemized below:

ITEMS (INSTRUCTION 6)

Cranes, rented with or without drivers.
Dollies.
Fork trucks.
Hand trucks.
Lift trucks, rented with or without drivers.
Pallets.
Rents payable for miscellaneous equipment (e.g., portable rayon frames, dress racks) used in vehicles to prevent damage and to facilitate handling of shipments.
Scales.
Skidboards.
Weighing devices.

The total of such amounts shall be distributed to the following activities in accordance with instruction 28B:

8334—Rent on Miscellaneous Equipment—Indirect Operating—Carrier Only.
8336—Rent on Miscellaneous Equipment—Packing and Crating.
8337—Rent on Miscellaneous Equipment—Warehousing.
8338—Rent on Miscellaneous Equipment—Overseas Import and Export.
8339—Rent on Miscellaneous Equipment—Indirect Operating—Noncarrier.

NOTE A.—Class II carriers shall use account 8300 to record rentals on miscellaneous equipment.

NOTE B.—This account shall not include rental payments for revenue and office equipment.

8400—Taxes and Licenses.

This account may be used as a control account for all accounts in the 8400 series.

8410—Real Estate and Personal Property Taxes.

This account shall include the amount of taxes based on the value of real estate and personal property. The total of such amounts shall be distributed to the following activities in accordance with instruction 28B:

8414—Real Estate and Personal Property Taxes—Indirect Operating—Carrier Only.
8415—Real Estate and Personal Property Taxes—General and Administrative—Carrier Only.
8417—Real Estate and Personal Property Taxes—Warehousing.
8418—Real Estate and Personal Property Taxes—Overseas Import and Export.
8419—Real Estate and Personal Property Taxes—Indirect Operating—Noncarrier.

8420—Vehicle Licenses and Registration Fees—State and Local.

This account shall include the cost of all State, county, and municipal taxes, licenses and fees assessed for the privilege of owning or operating vehicles.

ITEMS (SEE INSTRUCTION 6)

Certificate of title fees.
Cost of identification plates, tags, cards, etc., issued by State and regulatory bodies.
License plate fees.
Registration fees.
Vehicle qualification fees.

The total of such amounts shall be distributed to the following activities in accordance with instruction 28B:

8421—Vehicle Licenses and Registration Fees—State and Local—Interstate Moving.
8422—Vehicle Licenses and Registration Fees—State and Local—Intrastate Moving.
8423—Vehicle Licenses and Registration Fees—State and Local—Local Moving.
8424—Vehicle Licenses and Registration Fees—State and Local—Indirect Operating—Carrier Only.
8425—Vehicle Licenses and Registration Fees—State and Local—General and Administrative—Carrier Only.
8426—Vehicle Licenses and Registration Fees—State and Local—Packing and Crating.
8429—Vehicle Licenses and Registration Fees—State and Local—Indirect Operating—Noncarrier.

8430—Vehicle Licenses and Registration Fees—Federal.

This account shall include the cost of all Federal taxes, licenses, and fees assessed for the privilege of owning or operating vehicles. The total of such amounts shall be distributed to the following activities in accordance with instruction 28B:

8431—Vehicle Licenses and Registration Fees—Federal—Interstate Moving.
8432—Vehicle Licenses and Registration Fees—Federal—Intrastate Moving.
8433—Vehicle Licenses and Registration Fees—Federal—Local Moving.
8434—Vehicle Licenses and Registration Fees—Federal—Indirect Operating—Carrier Only.
8435—Vehicle Licenses and Registration Fees—Federal—General and Administrative—Carrier Only.
8436—Vehicle Licenses and Registration Fees—Federal—Packing and Crating.
8439—Vehicle Licenses and Registration Fees—Federal—Indirect Operating—Noncarrier.

8440—Gas, Diesel Fuel, and Oil Taxes—State and Local.

This account shall include all State, county, municipal, and other taxes on gasoline, diesel fuel, other fuels, and oil consumed by revenue vehicles or service vehicles necessary for transportation activities. The total of such amounts shall be distributed to the following activities in accordance with instruction 28B (see note A below):

8441—Gas, Diesel Fuel, and Oil Taxes—State and Local—Interstate Moving.
8442—Gas, Diesel Fuel, and Oil Taxes—State and Local—Intrastate Moving.
8443—Gas, Diesel Fuel, and Oil Taxes—State and Local—Local Moving.
8444—Gas, Diesel Fuel, and Oil Taxes—State and Local—Indirect Operating—Carrier Only.
8446—Gas, Diesel Fuel, and Oil Taxes—State and Local—Packing and Crating.

NOTE A.—This distribution shall be in proportion to the expense of the fuel or oil upon which the tax was levied or any other reasonable basis which the company can substantiate.

NOTE B.—State and other taxes on fuel consumed by noncarrier vehicle equipment shall be included as appropriate in the following accounts:
6110—Gasoline and Diesel Fuel.
6120—Motor Oils and Lubricants.

8450—Gas, Diesel Fuel, and Oil Taxes—Federal.

This account shall include all Federal taxes on gasoline, diesel fuel, other fuels, and oil consumed by revenue vehicles and maintenance service vehicles necessary for transportation activities. The total of such amounts shall be distributed to the following activities in accordance with instruction 28B (see note A below):

8451—Gas, Diesel Fuel, and Oil Taxes—Federal—Interstate Moving.
8452—Gas, Diesel Fuel, and Oil Taxes—Federal—Intrastate Moving.
8453—Gas, Diesel Fuel, and Oil Taxes—Federal—Local Moving.
8454—Gas, Diesel Fuel, and Oil Taxes—Federal—Indirect Operating—Carrier Only.
8456—Gas, Diesel Fuel, and Oil Taxes—Federal Packing and Crating.

NOTE A.—This distribution shall be in proportion to the expense of the fuel or oil upon which the tax was levied or any other reasonable basis which the company can substantiate.

NOTE B.—See note B, account 8440.

8480—Other Taxes—Federal.

This account includes all other Federal operating taxes, licenses, and fees not specifically provided for in accounts 8430 and 8450. The amounts in this account are chargeable to the following activities in accordance with instruction 28B:

8484—Other Taxes—Federal—Indirect Operating—Carrier Only.
8485—Other Taxes—Federal—General and Administrative—Carrier Only.
8489—Other Taxes—Federal—Indirect Operating—Noncarrier.

8490—Other Taxes—State and Local.

This account includes all other State, county, and municipal operating taxes, licenses, and fees not specifically provided for in accounts 8420 and 8440.

ITEMS (SEE INSTRUCTION 6)

Assessments levied by public authorities for the maintenance of public improvements.
Capital stock taxes.
Corporation taxes (for purposes of doing business as a corporation).
Gross receipts taxes.
Occupancy taxes.
Permits to haul liquor, etc.
State taxes imposed for the privelege of doing business within a State which are based on net income assigned to the State, when such taxes are considered a franchise tax rather than an income tax by the State tax agency.
Taxes on revenue from the rental of vehicles (when assessed against the carrier).

The amounts in this account are chargeable to the following activities in accordance with instruction 28B:

8494—Other Taxes—State and Local—Indirect Operating—Carrier Only.
8495—Other Taxes—State and Local—General and Administrative—Carrier Only.
8499—Other Taxes—State and Local—Indirect Operating—Noncarrier.

NOTE A.—Taxes on revenue from rental of vehicles, when assessed against the lessee but absorbed by the carrier, shall be debited to account 7690, which is credited with the rental revenue.

8600—Insurance.

This account may be used as a control account for all accounts in the 8600 series.

8610—Cargo Loss and Damage Insurance—Premiums Paid.

This account includes the net cost (premiums less dividends or refunds) of commercial insurance (see instruction 22(a)) to protect the company against liability for claims resulting from loss or damage to, or delay of property entrusted to it for transportation or storage. The total of such amounts shall be distributed to the following activities in accordance with instruction 28B:

8611—Cargo Loss and Damage Insurance—Premiums Paid—Interstate Moving.
8612—Cargo Loss and Damage Insurance—Premiums Paid—Intrastate Moving.
8613—Cargo Loss and Damage Insurance—Premiums Paid—Local Moving.
8617—Cargo Loss and Damage Insurance—Premiums Paid—Warehousing.
8618—Cargo Loss and Damage Insurance—Premiums Paid—Overseas Import and Export.
8619—Cargo Loss and Damage Insurance—Premiums Paid—Indirect Operating—Noncarrier.

8620—Public Liability and Property Damage—Premiums Paid.

This account includes the net cost (premiums less dividends or refunds) of commercial insurance (see instruction 22(a)) to protect the company against liability for deaths of or injuries to persons (other than the company's employees) and damages to property of others resulting from the operation of owned and leased vehicles. The total of such amounts shall be distributed to the following activities in accordance with instruction 28B:

8621—Public Liability and Property Damage—Premiums Paid—Interstate Moving.
8622—Public Liability and Property Damage—Premiums Paid—Interstate Moving.
8623—Public Liability and Property Damage—Premiums Paid—Local Moving.
8624—Public Liability and Property Damage—Premiums. Paid—Indirect Operating—Carrier Only.
8626—Public Liability and Property Damage—Premiums Paid—Packing and Crating.
8629—Public Liability and Property Damage—Premiums Paid—Indirect Operating—Noncarrier.

NOTE A.—A commission received from owner-operators for including their insurance coverage in the carriers' own policy shall be credited to account 8630.

8630—Public Liability and Property Damage—Collections From Haulers (Credit).

This account shall be credited with the collection or chargeback to owner operators for the amount of public liability and property damage insurance premiums received as commission from these individuals (as a part of the contractual hauling agreement). The total of such amounts shall be credited to the following activities in accordance with instruction 28B:

8631—Public Liability and Property Damage—Collections from Haulers (Credit)—Interstate Moving.
8632—Public Liability and Property Damage—Collections from Haulers (Credit)—Intrastate Moving.
8633—Public Liability and Property Damage—Collections from Haulers (Credit)—Local Moving.

NOTE A.—Class II carriers shall use account 8620 to record any of the above collections from haulers.

8640—Fire, Theft, and Collision Insurance—Premiums Paid.

This account includes the net cost (premiums less dividends or refunds) of commercial insurance (see instruction 22(b)) to protect the company against loss from fire, theft, or collision damage to owned or leased vehicles and equipment. The total of such amounts shall be distributed to the following activities in accordance with instruction 28B:

8641—Fires, Theft, and Collision Insurance—Premiums Paid—Interstate Moving.
8642—Fires, Theft, and Collision Insurance—Premiums Paid—Intrastate Moving.
8643—Fires, Theft, and Collision Insurance—Premiums Paid—Local Moving.
8646—Fires, Theft, and Collision Insurance—Premiums Paid—Packing and Crating.
8649—Fires, Theft, and Collision Insurance—Premiums Paid—Indirect Operating—Noncarrier.

NOTE A.—Fire insurance on buildings and structures shall be charged to Account 8660—Insurance on Buildings and Structures.

NOTE B.—A commission received from owner-operators for including their insurance in the carrier's own fleet policy shall be credited to account 8650.

8650—Fire, Theft, and Collision—Collections from Haulers (Credit).

This account shall be credited with the collection or charge-back to independent contractors (owner operators) for the amount of fire, theft, and collision insurance premiums received as commission from these individuals by the carrier (as a part of the contractual hauling agreement). The total of such amounts shall be credited to the following activities in accordance with instruction 28B:

8651—Fire, Theft, and Collision—Collections from Haulers (Credit)—Interstate Moving.
8652—Fire, Theft, and Collision—Collections from Haulers (Credit)—Intrastate Moving.
8653—Fire, Theft, and Collision—Collections from Haulers (Credit)—Local Moving.

NOTE A.—Class II carriers shall use Account 8640 to record any of the above collections from haulers.

8660—Insurance on Buildings and Structures.

This account includes the net cost (premiums less dividends or refunds) of commercial insurance (see instruction 22(b)) to protect the company against loss of, or damage to buildings and structures caused by fire, floods, wind, boiler explosion, or any other causes.

This account group shall also be charged, and Account 2130—Other Current and Accrued Liabilities (class II) or

Account 2717—Self-Insurance (Estimated Liability; Accrued) (class I) shall be credited with the self-insured portion of coverage sufficient to meet the probable losses which are not covered by commercial insurance.

The total of such amounts shall be distributed to the following activities in accordance with instruction 28B:

8665—Insurance on Buildings and Structures—General and Administrative—Carrier Only.
8667—Insurance on Buildings and Structures—Warehousing.
8669—Insurance on Buildings and Structures—Indirect Operating—Noncarrier.

8690—Other Insurance Expense.

This account includes the net cost (premiums less dividends and refunds) of commercial insurance (see instruction 22 (a) and (b)) to protect the company against liabilities and losses, the cost of which is not provided for elsewhere.

This account group shall also be charged and Account 2130—Other Current and Accrued Liabilities (class II) or Account 2175—Other Estimated Liabilities (Estimated Liabilities; Accrued) (class I) shall be credited with any self-insured portion of coverage sufficient to meet the probable liabilities, losses, and related legal fees which are not covered by commercial insurance for the classes of risks set out below.

ITEMS (SEE INSTRUCTION 6)

Burglary.
Comprehensive general liability insurance to cover liability resulting from other than operation of owned or leased vehicles.
Cost of liquor bonds (see note A).
Cost of bonds furnished to guarantee the payment of State mileage taxes (see note A).
Detective fees for investigation of cargo losses.
Fidelity.
Holdup.
Owners' landlords' and tenants', liability.
Premiums on performance bonds.
Rewards for information leading to the return of stolen money.

The amounts in this account are chargeable to the following activities in accordance with instruction 28B:

8695—Other Insurance Expense—General and Administrative—Carrier Only.
8697—Other Insurance Expense—Warehousing.
8699—Other Insurance Expense—Indirect Operating—Noncarrier.

NOTE A.—Recoverable cash deposits in lieu of bonds furnished shall be included in Account 1020—Special Deposits (class II) or Account 1023—Miscellaneous Special Deposits (class I).

8700—Provision for Claims—Self-Insured Portion.

This account may be used as a control account for all accounts in the 8700 series. Class II carriers shall include in this account group the expenses includable in accounts 8710, 8720, and 8740 for provisions for self-insured claims—cargo loss and damage, public liability, and property damage, and fire, theft, and collision.

Such expenses shall be distributed to the following accounts in accordance with instruction 28B:

8701—Provision for Claims—Self-Insured Portion—Interstate Moving.
8702—Provision for Claims—Self-Insured Portion—Intrastate Moving.
8703—Provision for Claims—Self-Insured Portion—Local Moving.
8706—Provision for Claims—Self-Insured Portion—Packing and Crating.
8707—Provision for Claims—Self-Insured Portion—Warehousing.
8708—Provision for Claims—Self-Insured Portion—Overseas Import and Export.
8709—Provision for Claims—Self-Insured Portion—Indirect Operating—Noncarrier.

8710—Provision for Claims — Self-Insured Portion—Cargo Loss and Damage.

This account shall be charged, and Account 2130—Other Current and Accrued Liabilities (class II) or Account 2173—Cargo Loss and Damage Claims (Estimated Liabilities; Accrued) (class I) shall be credited with the self-imposed portion of coverage sufficient to meet the probable liabilities and related legal fees, which are not covered by commercial insurance for the classes of risks set out in Account 8610. This includes for example, company protection against liability for claims resulting from loss or damage to, or delay of property entrusted to it for transportation or storage. The total of such amounts shall be distributed to the following activities in accordance with instruction 28B:

8711—Provision for Claims—Self-Insured Portion—Cargo Loss and Damage—Interstate Moving.
8712—Provision for Claims—Self-Insured Portion—Cargo Loss and Damage—Intrastate Moving.
8713—Provision for Claims—Self-Insured Portion—Cargo Loss and Damage—Local Moving.
8717—Provision for Claims—Self-Insured Portion—Cargo Loss and Damage—Warehousing.
8718—Provision for Claims—Self-Insured Portion—Cargo Loss and Damage—Overseas Import and Export.
8719—Provision for Claims—Self-Insured Portion—Cargo Loss and Damage—Indirect Operating—Noncarrier.

NOTE A.—Class II carriers shall use account 8700 to record any self insured provisions for cargo loss and damage.

NOTE B.—When unclaimed freight is sold, and neither the shipper nor the consignee is known, the receipts shall be applied against any unpaid transportation charges for the property sold and the balance, if any, shall be credited to this account.

8720—Provision for Claims — Self-Insured Portion—Public Liability and Property Damage.

This account shall be charged, and Account 2130—Other Current and Accrued Liabilities (class II) or Account 2172—Personal Injuries Property Damage Claims and Workmen's Compensation Claims (Estimated Liabilities; Accrued) (class I) shall be credited with the self-insured portion of coverage sufficient to meet the probable liabilities and related legal fees, not covered by commercial insurance for the classes of risks set out in account 8620. This includes, for example, company protection against liability for deaths of or injuries to persons (other than company employees) and damages to the property of others (except property entrusted to the company for transportation or storage), resulting from he operation of owned and leased vehicles. The total of such amounts shall be distributed to the following activities in accordance with instruction 28B:

8721—Provision for Claims—Self-Insured Portion—Public Liability and Property Damage—Interstate Moving.
8722—Provision for Claims—Self-Insured Portion—Public Liability and Property Damage—Intrastate Moving.
8723—Provision for Claims—Self-Insured Portion—Public Liability and Property Damage—Local Moving.
8724—Provision for Claims—Self-Insured Portion—Public Liability and Property Damage—Indirect Operating—Carrier Only.
8726—Provision for Claims—Self-Insured Portion—Public Liability and Property Damage—Packing and Crating.
8729—Provision for Claims—Self-Insured Portion—Public Liability and Property Damage—Indirect Operating—Noncarrier.

NOTE A.—Class II carriers shall use account 8700 to record any self-insured provisions for public liability and property damage.

8740—Provision for Claims — Self-Insured Portion—Fire, Theft, and Collision.

This account shall be charged, and Account 2130—Other Current and Accrued Liabilities (class II) or Account 2171—Self-Insurance (estimated liabilities; accrued) (class I) shall be credited with the self-insured portion of coverage sufficient to meet the probable liabilities and related legal fees which are not covered by commercial insurance for the classes of risks set in account 8640. This includes, for example, company protection against loss from fire, theft, or collision damage to owned or leased vehicles and equipment used in company operations. The total of such amounts shall be distributed to the following activities in accordance with instruction 28B:

8741—Provision for Claims—Self Insured Portion—Fire, Theft and Collision—Interstate Moving.
8742—Provision for Claims—Self Insured Portion—Fire, Theft and Collision—Intrastate Moving.
8743—Provision for Claims—Self Insured Portion—Fire, Theft and Collision—Local Moving.
8746—Provision for Claims—Self Insured Portion—Fire, Theft and Collision—Packing and Crating.
8747—Provision for Claims—Self Insured Portion—Fire, Theft and Collision—Warehousing.
8749—Provision for Claims—Self Insured Portion—Fire, Theft and Collision—Indirect Operating—Noncarrier.

NOTE A.—Class II carriers shall use Account 8700 to record any self-insured provisions for fire, theft, and collision.

NOTE B.—Fire insurance on buildings and structures shall be charged to Account 8660—Insurance on Buildings and Structures.

8800—Uncollectible Revenue.

This account shall be charged, and Account 1131—Accounts Receivable—Customers and Interline (classes I and II) shall be credited, with receivables for carrier operating revenues, including interline proportions of revenue due from other carriers, which, after a reasonably diligent effort to collect, have proved impracticable of collection. If accounts which have been so written off are afterwards collected, the amount received shall be credited to this account: *Provided, however,* That such recoveries are from accounts charged off against this account. Debits to this account may be made monthly on the basis of the estimated average loss of revenue due to uncollectible accounts in which case the concurrent credit shall be to Account 1138—Allowance for Uncollectible Accounts (classes I and II). To the allowance thus established shall be charged such amounts as are determined to be uncollectible and amounts written off and subsequently collected shall be credited to the allowance. When charges to this account are made by estimate, the estimate shall be adjusted at the end of each calendar year to conform to the experience of the accounting carrier as determined by analysis of its accounts receivable. The total of such amounts in this account shall be distributed to the following accounts in accordance with instruction 28B:

8805—Uncollectible Revenue—General and Administrative—Carrier Only.
8809—Uncollectible Revenue—Indirect Operating—Noncarrier.

NOTE A.—Losses on receivables for carrier operating revenues, including such losses on notes or claims receivable, shall be charged to account 8805. Losses on receivables for noncarrier operating revenues, including such losses on notes or claims receivable, shall be charged to account 8809.

NOTE B.—Losses on receivables for nonoperating revenues, including such losses on notes or claims receivable, shall be charged to account 9400.

NOTE C.—Uncollected COD's (through bankruptcy of delivery carrier or agent, fault of driver, etc.) shall be charged to account 8805.

8900—Gain or Loss on Disposition of Operating Assets.

This account may be used as a control account for all accounts in the 8900 series.

8910—Gains on Disposition of Operating Assets.

(a) This account shall reflect the gains on each unit of retired, sold, or traded-in operating assets, including accounts 1221 through 1232 (class II) and accounts 1221 through 1252 (class I), depreciated under the unit plan. (See instruction 21(a)(1).) This account shall also reflect the gains on disposition of carrier intangible property having a fixed term. (See instruction 21(b)(1).) Such amounts shall be credited to account 8915.

(b) Gains on disposition of property used in other than carrier operations shall be credited to Account 8919.

NOTE A.—Gains on disposition of intangible property not having a fixed term shall be included in Account 9510—Nonoperating Gains on Disposition of Assets.

NOTE B.—Gains on disposition of land and structures shall be included in Account 9530—Gains on Disposition of Land and Structures.

8920—Losses on Disposition of Operating Assets.

(a) This account shall reflect the loss on each unit of retired, sold, or traded-in carrier operating property, depreciated under the unit plan. (See instruction 21(a)(1).) This account shall also reflect the losses on disposition of carrier intangible property having a fixed term. (See instruction 21(b)(1).) Such amounts shall be charged to Account 8925.

(b) Losses on disposition of property used in other than carrier operations shall be charged to Account 8929.

NOTE A.—Losses on disposition of intangible property not having a fixed term shall be included in Account 9520—Nonoperating Losses on Disposition of Assets.

NOTE B.—Losses on disposition of land and structures shall be included in Account 9540—Losses on Disposition of Land and Structures.

CLASS I AND CLASS II MOTOR CARRIERS

OTHER INCOME AND EXPENSE ACCOUNT EXPLANATIONS

8100—Income From Noncarrier Operations (net) (classes I and II).

(a) Class I carriers may use this account as a control account for accounts 8110 and 8120.

(b) Class II carriers may adopt their own classification of revenues and expenses for this account. The classification shall be such, however, as to permit ready analysis.

(c) This account shall include the revenues from and expenses incurred by the carrier in business activities that are not connected with its motor carrier operations, the investment in which is carried in Account 1261—Property Used in Other Than Carrier Operations (classes I and II).

NOTE A.—The expenses referred to in the text of this account include all elements of cost incurred in noncarrier operations, including depreciation and amortization of property used in other than motor carrier operations (even if the carrier derives no income from this property), rents, taxes (other than income taxes), assessments, insurance, et cetera.

NOTE B.—Uncollectible income from noncarrier operations shall be included in this account. (See also Account 8400—Other Nonoperating Income (net) (class II), and Account 8421—Bad Debts (other nonoperating deductions) (class I).)

8110—Income From Noncarrier Operations (class I).

This account shall include the revenues of the carrier derived from business activities which are not connected with its motor carrier operations.

The carrier may classify revenues according to its needs. Any subsidiary classification shall permit analysis of all major items included in this account.

8120—Expenses of Noncarrier Operations (class I).

This account shall include the expenses incurred by the carrier in business activities which are not connected with its motor carrier operations. The carrier may classify expenses according to its needs. Any subsidiary classifications shall permit ready analysis of all major items included in this account.

NOTE A.—See note A, account 8100.
NOTE B.—See note B, account 8100.

8200—Interest and Dividend Income (classes I and II).

Carriers may use this account as a control account for accounts 8210 and 8220.

8210—Interest Income (classes I and II).

(a) This account shall include interest accruing to the accounting carrier upon securities of other companies and Federal, State, or municipal governments, on loans, notes, and advances; special deposits and all other interest-bearing assets. Interest accrued shall not be credited to this account unless its payment is reasonably assured; in other cases, credits to this account shall be based upon the interest actually collected. The periodic amortization of a discount on the purchase of an interest-bearing note shall be credited to this account. (See instruction 18(c).)

(b) This account shall be kept so as to show separately the interest income from each investment and from each affiliated company.

NOTE A.—Service charges assessed by the carrier in connection with advances of money shall be included in this account.

8220—Dividend Income (classes I and II).

(a) This account shall include income derived by the accounting carrier from the dividends on stock of other companies held by it. Accruals of guaranteed dividends may be included in this account if the payment is reasonably assured.

(b) This account shall be kept so as to show separately the dividend income from each investment and from each affiliated company.

8300—Lease of Distinct Operating Units.

This account may be used as a control account for all accounts in the 8300 series.

8310—Lease of Distinct Operating Unit—Debit.

This account shall include amounts payable for rent of operating authority of a distinct operating unit (see definition 23) or system leased from others for use in motor carrier operations when the carrier has exclusive possession.

NOTE A.—Expenses incurred by the reporting carrier while using the vehicles or other property shall be recorded in the appropriate operating expense accounts.

8320—Lease of Distinct Operating Unit—Credit.

(a) This account shall include amounts receivable for the rental of

property constituting a distinct operating unit (see definition 23) or the rental of operating authority leased by the carrier to others for use in motor carrier operations, when the lessee has exclusive possession.

(b) This account shall be charged with all expenses assumed by the lessor in connection with the property leased, and shall be subdivided to show separately for each such lease the following:

(1) Rent revenue.
(2) Expenses.
(3) Taxes.
(4) Uncollectible rents.

NOTE A.—Accruals of depreciation on carrier operating property leased to others as part of a distinct operating unit shall be credited to Account 1232—Accumulated Depreciation and Amortization, Other Carrier Property (class II) or to Account 1252—Accumulated Depreciation, Carrier Operating Property Leased to Others (class I).

8400—Other Nonoperating Income (net) (classes I and II).

(a) Class I carriers may use this account as a control account for accounts 8410 through 8429.

(b) Class II carriers may subdivide this account to reflect separately other nonoperating income and other nonoperating deductions.

(c) This account shall include all income accrued to the accounting carrier in accordance with the terms of any contract by which the carrier is entitled to participate in the profits from the operations of others, including subsidiaries (see note A); and all other nonoperating income not provided for in any of the foregoing accounts. This account shall also include all deductions from gross income not provided for in any of the foregoing accounts, such as:

(1) Unsecured accruals on obligations arising under contracts whereby the accounting carrier has guaranteed the annual or more frequent periodic payment of money or performance of other obligation on the part of another corporation or person and because of the default of such other corporation or person, the liability of the accounting carrier has become actual.

(2) Losses resulting from the operations of others (including subsidiaries) whenever, in accordance with the terms of any contract, the accounting carrier is bound to contribute toward reimbursement of such losses.

(3) Losses on receivables, notes, or claims, that are not includible in Account 5950—Uncollectible Revenue (classes I and II), or Account 8100—Income From Noncarrier Operations (net) (class II), and Account 8120—Expense of Noncarrier Operations (class I).

(4) Amortization charges on the book cost of property included in Account 1310—Organization, Franchises and Permits (class II), and 1341—Other Intangible Property (class II), and in Accounts 1313 through 1341 (class I), which is not restricted to a fixed term, and other items among the carrier's assets. (See instruction 23(d).)

(5) Contributions for charitable, social, or community welfare purposes that do not have a direct or immediate relationship to the protection of the property, development of the business, or welfare of the carrier's employees. (See instruction 29, and Account 4690—Other General Supplies and Expenses.)

(6) Penalties and fines for violations of law except for violations of traffic regulations which are provided for in Account 4690—Other General Supplies and Expenses.

(7) The expense representing the excess of premiums for life insurance carried on the lives of officers and employees over the increase in the cash surrender value of the policies, when the carrier is the beneficiary. (See note A under instruction 22.) The excess of the proceeds of a policy over the cash surrender value upon the death of an insured officer or employee shall be credited to this account. (See, however, note B.)

(8) Other deductions from gross income.

NOTE A.—"Profits from the operations of others" does not include any dividends on stock. Income from dividends shall be credited to Account 8220—Dividend Income (classes I and II).

NOTE B.—Items described in this account shall be included in Account 8800—Extraordinary Items (class II) and Account 8810—Extraordinary Items (net) (class I) when qualifying as extraordinary pursuant to instruction 8.

8410—Other Nonoperating Income (class I).

This account shall include all income accrued to the accounting carrier in accordance with the terms of any contract by which the carrier is entitled to participate in the profits of others, and all other nonoperating income not provided for in accounts 8110, 8210, and 8220.

8420—Other Nonoperating Deductions (class I).

(a) Class I carriers may use this account as a control account for the following accounts 8421, 8422, 8423, and 8429.

(b) This account shall include all deductions from gross income not provided for in account 8120. (For items includible in this account, see account 8400.)

8421—Bad Debts (class I).

This account shall include losses on receivables, notes, or claims that are not includible in Account 5950—Uncollectible Revenue or Account 8120—Expenses of Noncarrier Operations.

8422—Amortization (franchises, permits, and other) (class I).

This account shall include amortization charges on the book cost of property included in Accounts 1313—Organization, 1321—Franchises, 1331—Permits and Patents, and 1341—Other Intangible Property, which is not restricted to a fixed term. (See instruction 23(d).)

8423—Life Insurance Premiums (class I).

This account shall include the expense representing the excess of premiums for life insurance carried on the lives of officers and employees over the increase in the cash surrender value of the policies, when the carrier is the beneficiary. (See note A under instruction 22.)

8429—Other (nonoperating deductions) (class I).

This account shall include all other deductions from gross income outlined in control account 8400 which are not includible in accounts 8410 through 8423.

8500—Gain or Loss on Disposition of Other Assets (net) (classes I and II).

(a) Class I carriers may use this account as a control account for account series 8500.

(b) Class II carriers may maintain records so as to show separately gains and losses on nonoperating assets, as well as permit ready analysis of each major gain or loss item.

(c) This account shall be used to record any gain or loss on retirement, sale, or trade-in of property used in other than carrier operations (including property acquired for use in carrier operations, but sold without being placed in service) and of intangible property which is not restricted to a fixed term. Accounting in this case shall be performed in accordance with instruction 21.

8510—Nonoperating Gains on Disposition of Assets (class I).

This account shall reflect the gain on each unit of retired, sold, or traded-in property, used in other than carrier operations, and on intangible property which is not restricted to a fixed term (See instruction 21(b)(2).)

8520—Nonoperating Losses on Disposition of Assets (class I).

This account shall reflect the loss on each unit of retired, sold, or traded-in property, used in other than carrier operations, and on intangible property which is not restricted to a fixed term. (See instruction 21(b)(2).)

8530—Gains on Disposition of Land and Structures (class I).

This account shall reflect the gain on land which is sold or traded in and on structures which are retired, sold, or traded in. (See instruction 21(a)(4).)

8540—Losses on Disposition of Land and Structures (class I).

This account shall reflect the loss on land which is sold or traded in and on structures which are retired, sold, or traded in. (See instruction 21(a)(4).)

8600—Interest and Amortization of Debt Discount and Expense and Premium.

This account may be used as a control account for all accounts in the 8600 series.

8610—Interest Expense—Equipment Obligations.

This account group includes all interest accrued on equipment obligations issued or assumed by the carrier.

NOTE A.—This account shall not include interest on securities held by the carrier in

its treasury, in sinking or other special funds, or pledged as collateral.

NOTE B.—A short-term rate interest adjustment connected with the refinancing of old obligations shall be included in this account.

8620—Interest Expense—Advances.

This account includes all interest accrued on advances issued or assumed by the carried.

NOTE A.—This account shall not include interest on securities held by the carrier in its treasury, in sinking or other special funds, or pledged as collateral.

NOTE B.—See note B, account 8610.

8630—Interest Expense—Bonds.

This account group includes all interest accrued on bonds issued or assumed by the carrier.

NOTE A.—This account shall not include interest on securities held by the carrier in its treasury, in sinking or other special funds, or pledged as collateral.

NOTE B.—See note B, account 8610.

8640—Interest Expense—Other Long-term Obligations.

This account includes all interest accrued on other long-term obligations issued or assumed by the carrier.

NOTE A.—This account shall not include interest on securities held by the carrier in its treasury, in sinking or other special funds, or pledged as collateral.

NOTE B.—See note B, account 8610.

8650—Interest Expense—Current Obligations.

This account group includes all interest accrued on current obligations issued or assumed by the carrier.

NOTE A.—This account shall not include interest on securities held by the carrier in its treasury, in sinking or other special funds, or pledged as collateral.

NOTE B.—See note B, account 8610.

8660—Interest Expense—Matured Obligations.

This account group includes all interest accrued on matured obligations issued or assumed by the carrier.

NOTE A.—This account shall not include interest on securities held by the carrier in its treasury, in sinking or other special funds, or pledged as collateral.

NOTE B.—See note B, account 8610.

8670—Amortization of Debt Discount and Expense.

This account group shall be charged each month with the applicable proportion of the unamortized discount and expense on outstanding long-term debt (see note A). Nonmaterial costs of tax stamps (for long-term notes, mortgages, etc.) shall be charged directly to this account.

NOTE A.—The proportion to be charged to this account each month shall be determined according to a rule, the uniform application of which during the interval between the issuance and maturity of any debt will completely amortize the discount at which such debt was issued and the debt expense connected therewith. Amounts charged to this account shall be concurrently credited to Account 1510—Deferred and Miscellaneous Debits (Class II) or Account 1511—Unamortized Debt Discount and Expense (Class I). (See instruction 17.)

8680—Amortization of Premium on Debt—Credit.

This account shall be credited each month with the applicable proportion of the premium at which outstanding long-term debt was issued.

NOTE A.—The proportion to be credited to this account each month shall be determined according to a rule, the uniform application of which during the interval between the issuance and the maturity of any debt will completely amortize the premium at which such debt was issued. Amounts credited to this account shall be concurrently debited to Account 2410—Deferred credits (Class II) or Account 2411—Unamortized Premium on Debt (Class I).

8700—Income Taxes on Ordinary Income (Classes I and II).

(a) Class I carriers may use this account as a control account for accounts 8710, 8720, and 8730.

(b) Class II carriers may subdivide this account to show separately amounts pertaining to: Federal income taxes, State income taxes, other income taxes.

(c) Monthly accruals for Federal, State, or other income taxes applicable to ordinary income shall be included in this account. (See texts of Account 8800—Extraordinary Items (class II), and Account 8850—Income Taxes on Extraordinary and Prior Period Items (class I), Account 2921—Other Credits to Retained Earnings (classes I and II), and Account 2961—Other Debits to Retained Earnings (classes I and II), for recording other income tax consequences.)

(d) Details pertaining to the tax consequences of other unusual and significant items, and also cases where the tax consequences are disproportionate to the related amounts included in income accounts, shall be submitted to the Commission for consideration and decision as to proper accounting.

(e) Income taxes which are refundable or reduced as the result of carryback or carryforward of operating loss shall be credited to this account, if a carryback, in the year in which the loss occurs or, if a carryforward, in the year in which such loss is applied to reduce taxes. However, when the amount constitutes an extraordinary item pursuant to instruction 8(a), it shall be included in Account 8800—Extraordinary and Prior Period Items (class II) and Account 8820—Prior Period Items (net) (class I).

NOTE A.—Personal income taxes of sole proprietors and members of partnerships shall not be charged to this account: if paid from funds of the business, the amounts thereof shall be charged to Account 2721—Drawings (classes I and II) (sole proprietorship equity), or 2821—Drawings (classes I and II) (partnership equity), as appropriate.

NOTE B.—In special income tax situations, not prescribed herein, the carrier should submit the proposed accounting to the Commission for consideration and advise. (See instruction 31).

NOTE C.—Income taxes withheld at the source on dividends received shall be charged to this account.

8710—Federal Income Taxes (class I).

This account shall be debited with the monthly accruals for Federal income taxes which are estimated to be payable and which are applicable to ordinary income.

8720—State Income Taxes (class I).

This account shall be debited with the monthly accruals for State income taxes, applicable to ordinary income.

8730—Other Income Taxes (class I).

This account shall be debited with the monthly accruals for all other income taxes, applicable to ordinary income.

8800—Extraordinary Items (classes I and II).

(a) Class I carriers may use this account as a control account for accounts 8810, 8820, and 8850.

(b) Class II carriers may record separately amounts described as extraordinary and prior period items and income taxes on such amounts.

(c) This account shall include extraordinary and prior period items accounted for during the current accounting year in accordance with instruction 8(a) upon approval of the Commission.

(d) Class II carriers shall also include in this account the estimated income tax consequences (debit or credit) assignable to the aggregate of items of both taxable income and deductions from taxable income which, for accounting purposes, are classified as unusual and extraordinary.

(e) This account shall be maintained in a manner sufficient to identify the nature and gross amount of each debit and credit.

8810—Extraordinary Items (net) (class I).

(a) This account shall include extraordinary items accounted for during the current accounting year in accordance with instruction 8(a), upon approval of the Commission. Among the items which shall be included in this account are:

(1) Net gain or loss on sale of land used for transportation purposes.

(2) Net gain or loss on sale of securities acquired for long-term investment purposes.

(3) Net gain or loss on reacquisition of company bonds.

(4) Loss on retirement of transportation property because of abandonment or other cause for which depreciation reserve has not been provided.

(5) Changes in application of accounting principles.

(b) Income tax consequences of charges and credits to this account shall be included in Account 8850—Income Taxes on Extraordinary and Prior Period Items.

(c) This account shall be maintained in a manner sufficient to identify the nature and gross amount of each debit and credit.

8820—Prior Period Items (net) (class I).

(a) This account shall include unusual delayed items accounted for during the current accounting year in accordance with the text of instruction 8(a), upon approval of the Commission. Among the items which shall be included in this account are:

(1) Unusual adjustments, refunds, or assessments of income taxes of prior years.

(2) Similar items representing transactions of prior years which are not identifiable with or do not result from business operations of the current year.

(b) Income tax consequences of charges and credits to this account shall be included in Account 8850—Income Taxes on Extraordinary and Prior Period Items.

(c) This account shall be maintained in a manner sufficient to identify the nature and gross amount of each debit and credit.

8850—Income Taxes on Extraordinary and Prior Period Items (class I).

This account shall include the estimated income tax consequences (debit or credit) assignable to the aggregate of items of both taxable income and deductions from taxable income which, for accounting purposes, are classified as unusual and extraordinary and are includible in Account 8810—Extraordinary Items (net) or 8820—Prior Period Items (net), as appropriate.

Class I and Class II Motor Carriers Conversion Tables

These conversion tables relate accounts under the present system effective January 1, 1974, with accounts of similar content under the previous system. The following examples illustrate how the tables should be used:

Previous system—prior to January 1, 1974	Present system—effective January 1, 1974	How to use this table
1000	1011	Previous account 1000 is identical in content with present account 1011.
1060	1031 1032	Previous account 1060 has been expanded to present accounts 1031 and 1032.
1701 1751 1781	1451	Previous accounts 1701, 1751, and 1781 have been condensed into present account 1451.
4312 4012	4213 4313 4053	The content of previous accounts 4312 and 4012 combined is the same as the content of present accounts 4213, 4313, and 4053 combined.

NOTE.—In the case where the content of several previous accounts equals the content of several present accounts and the carrier chooses a direct comparison of accounts, rather than a combination in the first year of application of the present system, it may express the previous accounts in terms of the new accounts by using the following procedure:

(a) Total the amounts contained in the combined previous accounts (e.g., 4312+4012).

(b) Total the amounts contained in the combined new accounts (e.g., 4213+4313+4053).

(c) Establish the percentage of the amount contained in each account in (b) above in relation to the total amount of all accounts contained in (b) above.

(d) Apply the percentages of (c) to the total amount of the combined previous accounts, determined in (a) above.

Class I carriers should use tables I-A and I-B.

Class II carriers should use tables II-A and II-B.

TABLE I-A—CLASS I MOTOR CARRIERS BALANCE SHEET ACCOUNT NUMBERS CONVERSION TABLE

From the system of accounts effective prior to Jan. 1, 1974, to the system of accounts effective Jan. 1, 1974

System of accounts effective prior to Jan. 1, 1974		System of accounts effective Jan. 1, 1974	
Account title	No.	No.	Account title
ASSETS			
CURRENT ASSETS			
Cash	1000	1011	Cash.
Working Funds	1020	1012	Working Funds.
Interest Special Deposits	1041	1021	Interest Special Deposits.
Dividend Special Deposits	1042	1022	Dividend Special Deposits.
Miscellaneous Special Deposits	1043	1023	Miscellaneous Special Deposits.
Temporary Cash Investments	1050	1031	Temporary Cash Investments; Affiliated Companies.
		1032	Temporary Cash Investments; Other.
Notes Receivable	1080	1111	Notes Receivable; Officers, Stockholders and Employees.
		1112	Notes Receivable; Other.

TABLE I-A—Continued

From the system of accounts eff. prior to Jan. 1, 1974, to the system of accounts eff. Jan. 1, 1974

System of accounts effective prior to Jan. 1, 1974		System of accounts effective Jan. 1, 1974	
Account title	No.	No.	Account title
ASSETS—Continued			
CURRENT ASSETS—Continued			
Loans and Notes Receivable From Affiliated Companies.	1101	1121	Loans and Notes Receivable From Affiliated Companies.
Interest and Dividends Receivable From Affiliated Companies.	1105	1122	Interest and Dividends Receivable From Affiliated Companies.
Accounts Receivable From Affiliated Companies.	1109	1123	Accounts Receivable From Affiliated Companies.
Accounts Receivable; Agents, Customers, and Interline.	1120	1131	Accounts Receivable; Customers, and Interline.
		1133	Accounts Receivable; Officers, Stockholders and Employees.
Accounts Receivable; Other	1130	1135	Accounts Receivable; Other.
Subscribers to Capital Stock	1140	1161	Subscribers to Capital Stock.
Interest and Dividends Receivable	1160	1162	Interest and Dividends Receivable.
Prepaid Taxes and Licenses	1171	1141	Prepaid Taxes and Licenses.
Prepaid Insurance	1172	1142	Prepaid Insurance.
Prepaid Interest	1173	1143	Prepaid Interest.
Prepaid Rents	1174	1144	Prepaid Rents.
Prepaid Stationery and Printed Matter	1175	1145	Prepaid Stationery and Printed Matter.
Prepaid Tires and Tubes	1176	1146	Prepaid Tires and Tubes.
Miscellaneous Prepayments	1179	1147	Miscellaneous Prepayments.
Material and Supplies	1180	1151	Materials and Supplies.
Other Current Assets	1190	1163	Other Current Assets, Other.
TANGIBLE PROPERTY			
Land and Land Rights	1201	1211	Land.
Structures	1210	1213	Structures.
Revenue Equipment	1220	1221	Revenue Equipment.
Service Cars and Equipment	1230	1223	Service Cars and Equipment.
Shop and Garage Equipment	1240	1233	Shop and Garage Equipment.
Furniture and Office Equipment	1250	1235	Furniture and Office Equipment.
Miscellaneous Equipment	1260	1237	Miscellaneous Equipment.
Improvements to Leasehold Property	1270	1241	Improvements to Leasehold Property.
Undistributed Property	1280	1243	Undistributed Property.
Unfinished Construction	1290	1245	Unfinished Construction.
Carrier Operating Property Leased to Others	1300	1251	Carrier Operating Property Leased to Others.
Non-Carrier Property	1400	1261	Property Used in Other than Carrier Operations.
INTANGIBLE PROPERTY			
Organization	1501	1313	Organization.
Franchises	1511	1321	Franchises.
Patents	1541	1331	Permits and Patents.
Other Intangible Property	1550	1341	Other Intangible Property.

TABLE I-A—Continued

From the system of accounts eff. prior to Jan. 1, 1974, to the system of accounts eff. Jan. 1, 1974

System of accounts effective prior to Jan. 1, 1974		System of accounts effective Jan. 1, 1974	
Account title	No.	No.	Account title
INVESTMENTS, SECURITIES AND ADVANCES—cont.			
INVESTMENTS, SECURITIES AND ADVANCES			
Investments and Advances; Affiliated Companies.	1600	1411	Common Stocks; Affiliated Companies.
		1413	Preferred Stocks; Affiliated Companies.
		1415	Bonds; Affiliated Companies.
		1417	Notes; Affiliated Companies.
		1419	Other Investments; Affiliated Companies.
		1421	Advances; Affiliated Companies.
Other Investments and Advances	1650	1431	Common Stocks; Other.
		1433	Preferred Stocks; Other.
		1435	Bonds; Other.
		1437	Notes; Other.
		1439	Other Investments; Other.
		1441	Advances; Other.
SPECIAL FUNDS			
Sinking Funds	1701	1451	Special Funds.
Depreciation Funds	1751		
Miscellaneous Special Funds	1781		
DEFERRED DEBITS			
Unamortized Debt Discount and Expense	1880	1511	Unamortized Debt Discount and Expense.
Other Deferred Debits	1890	1512	Other Deferred Debits.
		1551	Clearing Accounts.
MISCELLANEOUS DEBIT ITEMS			
Discount in Capital Stock	1900	2632	Discount on Captial Stock.
Commission and Expense on Capital Stock	1910	2633	Commission and Expense on Capital Stock.
Reacquired Securities	1920	2341	Reacquired Long-Term Obligations.
		2661	Treasury stock.
Nominally Issued Securities	1990	2621	Nominally Issued Securities.
LIABILITIES			
CURRENT LIABILITIES			
Notes Payable	2000	2011	Notes Payable.
Matured Long-Term Obligations	2020	2012	Matured Long-Term Obligations.
Loans and Notes Payable to Affiliated Companies.	2031	2021	Loans and Notes Payable to Affiliated Companies.
Interest and Dividends Payable to Affiliated Companies.	2035	2022	Interest and Dividends Payable to Affiliated Companies.
Accounts Payable to Affiliated Companies	2039	2023	Accounts Payable to Affiliated Companies.
Accounts Payable—Officers, Stockholders and Employees.	2051	2031	Accounts Payable; Officers, Stockholders and Employees.
Interline Account Balances	2055	2032	Accounts Payable; Interline.
Accounts Payable, Other	2059	2033	Accounts Payable; Employee Withholding.
		2034	Accounts Payable; Other.
Wages Payable	2070	2041	Salaries and Wages Payable.
C.O.D.'s Unremitted	2090	2051	C.O.D.'s Unremitted.
Dividends Declared	2100	2131	Dividends Payable.
Taxes Accrued	2120	2111	Gasoline, Other Fuel and Oil Taxes; Accrued.
		2112	Vehicle Licenses and Registration Fees; Accrued.
		2113	Real Estate and Personal Property Taxes; Accrued.
		2114	Social Security Taxes; Accrued.
		2115	Other Taxes; Accrued.
		2121	Accrued Federal Income Taxes.
		2122	Accrued State Income Taxes.
		2123	Accrued Other Income Taxes.
Interest Accrued	2150	2141	Notes and Advances Payable (Interest Accrued).
		2142	Equipment Obligations (Interest Accrued).
		2143	Bonds and Debentures (Interest Accrued).
		2144	Other Long-Term Obligations (Interest Accrued).
		2145	Other Interest (Interest Accrued).

TABLE I-A—Continued

From the system of accounts eff. prior to Jan. 1, 1974, to the system of accounts eff. Jan. 1, 1974

System of accounts effective prior to Jan. 1, 1974		System of accounts effective Jan. 1, 1974	
Account title	No.	No.	Account title
LIABILITIES—continued			
CURRENT LIABILITIES—continued			
Matured Interest	2160	2151	Notes and Advances Payable (Matured Interest).
		2152	Equipment Obligations (Matured Interest).
		2153	Bonds and Debentures (Matured Interest).
		2154	Other Long-Term Obligations (Matured Interest).
		2155	Other Interest (Matured Interest).
Other Current Liabilities	2180	2171	Self Insurance (Estimated Liabilities; Accrued).
		2172	Personal Injuries, Property Damage Claims and Workmen's Compensation (Estimated Liabilities; Accrued).
		2173	Cargo Loss and Damage Claims (Estimated Liabilities; Accrued).
		2174	Overcharge Claims (Estimated Liabilities; Accrued).
		2175	Other Estimated Liabilities (Estimated Liabilities; Accrued).
		2181	Other Current Liabilities.
LONG-TERM DEBT DUE WITHIN 1 YEAR			
Equipment Obligations and Other Debt Due Within 1 Year.	2190	2161	Current Equipment Obligations and Other Debt.
ADVANCES PAYABLE			
Advances Payable, Affiliated Companies	2200	2311	Notes Payable (Affiliated Companies).
		2312	Open Accounts, Not Subject to Current Settlement (Affiliated Companies).
		2313	Interest Accrued, Not Subject to Current Settlement (Affiliated Companies).
Other Advances Payable	2250	2321	Notes Payable (Other).
		2322	Open Accounts, Not Subject to Current Settlement (Other).
		2323	Interest Accrued, Not Subject to Current Settlement (Other).
EQUIPMENT AND OTHER LONG-TERM OBLIGATIONS			
Equipment Obligations	2300	2331	Equipment Obligations.
Bonds	2350	2332	Bonds and Debentures.
Other Long-Term Obligations	2360	2333	Capitalized Lease Obligations.
		2334	Other Long-Term Obligations.
DEFERRED CREDITS			
Unamortized Premium on Debt	2400	2411	Unamortized Premium on Debt.
Other Deferred Credits	2450	2412	Other Deferred Credits.
RESERVES			
Reserve for Depreciation—Structures	2510	1214	Accumulated Depreciation—Structures.
Reserve for Depreciation—Revenue Equipment	2520	1222	Accumulated Depreciation—Revenue Equipment.
Reserve for Depreciation—Service Cars and Equipment.	2530	1221	Accumulated Depreciation—Service Cars and Equipment.
Reserve for Depreciation—Shop and Garage Equipment.	2540	1234	Accumulated Depreciation—Shop and Garage Equipment.
Reserve for Depreciation—Furniture and Office Equipment.	2550	1233	Accumulated Depreciation—Furniture and Office Equipment.
Reserve for Depreciation—Miscellaneous Equipment.	2560	1233	Accumulated Depreciation—Miscellaneous Equipment.

TABLE I-A—Continued

From the system of accounts eff. prior to Jan. 1, 1974, to the system of accounts eff. Jan. 1, 1974

System of accounts effective prior to Jan. 1, 1974		System of accounts effective Jan. 1, 1974	
Account title	No.	No.	Account title
RESERVES—continued			
Reserve for Depreciation—Improvements to Lease-Hold Property.	2570	1242	Accumulated Depreciation—Improvements to Lease-Hold Property.
Reserve for Depreciation—Undistributed Property.	2580	1244	Accumulated Depreciation—Undistributed Property.
Reserve for Depreciation—Carrier Operating Property Leased to Others.	2590	1252	Accumulated Depreciation—Carrier Operating Property Leased to Others.
Reserve for Amortization; Carrier Operating Property.	2600	1314 1322 1332 1342	Accumulated Amortization—Organization. Accumulated Amortization—Franchises. Accumulated Amortization—Permits and Patents. Accumulated Amortization—Other Intangible Property.
Reserve for Depreciation and Amortization; Other Property.	2610	1262	Accumulated Depreciation and Amortization—Property Used in Other Than Carrier Operations.
Reserve for Adjustments; Investments and Advances.	2630	1428 1448	Adjustments—Investments and Advances, Affiliated Companies. Adjustments—Other Investments and Advances.
Reserve for Uncollectible Accounts	2650	1138	Allowance for Uncollectible Accounts.
Insurance Reserves	2660	2511	Estimated Liabilities.
Injuries, Loss and Damage Reserves	2680		
Other Reserves	2690		
CAPITAL STOCK			
Preferred Capital Stock	2700	2611	Capital Stock—Preferred.
Common Capital Stock	2710	2612	Capital Stock—Common.
Capital Stock Subscribed	2730	2613	Subscribed Capital Stock.
PROPRIETOR'S CAPITAL			
Sole Proprietorship Capital	2800	2711 2721 2731	Sole Proprietorship Capital. Drawings. Profit and Loss.
Partnership Capital	2810	2811 2821 2831	Partnership Capital. Drawings. Profit and Loss.
CAPITAL SURPLUS			
Premiums and Assessments on Capital Stock	2900	2631	Premiums and Assessments on Capital Stock.
Other Capital Surplus	2910	2641	Other Capital in Excess of Par or Stated Value.
EARNED SURPLUS			
Earned Surplus—Appropriated	2920	2651	Retained Earnings—Appropriated.
Earned Surplus—Unappropriated	2930	2652	Retained Earnings—Unappropriated.
Credit Balance Transferred from Income	2932	2911	Credit Balance Transferred from Income.
Other Credits to Earned Surplus	2938	2921	Other Credits to Retained Earnings.
Debit Balance Transferred from Income	2942	2931	Debit Balance Transferred from Income.
Dividend Appropriations	2944	2941	Dividend Appropriations.
Other Appropriations of Earned Surplus	2946	2951	Other Appropriations of Retained Earnings.
Other Debits to Earned Surplus	2948	2961	Other Debits to Retained Earnings.

TABLE I-B CLASS I MOTOR CARRIERS REVENUE AND EXPENSE ACCOUNT NUMBERS CONVERSION TABLE

From the system of accounts effective prior to Jan. 1, 1974, to the system of accounts effective Jan. 1, 1974

System of accounts effective prior to Jan. 1, 1974		System of accounts effective Jan. 1, 1974	
Account title	No.	No.	Account title
OPERATING REVENUES			
Freight Revenue; Intercity Common Carrier	3100	3100	Freight Revenue—Intercity Common Carrier.
Freight Revenue; Intercity Contract Carrier	3110	3200	Freight Revenue—Intercity Contract Carrier.
Freight Revenue; Local Cartage	3120	3300	Freight Revenue—Local Cartage.
Intercity Transportation For Other Class I And Class II Motor Carriers.	3130	3400	Intercity Transportation For Other Motor Carriers.
Other Operating Revenues	3200	3500	Other Operating Revenue.
OPERATING EXPENSES			
EQUIPMENT MAINTENANCE			
Supervision	4110	4110	Salaries—Officers—Maintenance.
		4120	Salaries—Department Managers—Maintenance.
		4130	Salaries—Supervisory Personnel—Maintenance.
		4210	Salaries and Wages—Clerical and Administrative—Maintenance.
		4310	Miscellaneous Paid Time Off—Clerical and Administrative—Maintenance.
Office and Other Expenses	4120	4210	Salaries and Wages—Vehicle Repair and Service—Maintenance.
Other Maintenance Expenses	4180	4220	Salaries and Wages—Other Labor—Maintenance.
		4310	Miscellaneous Paid Time Off—Vehicle Repair and Service—Maintenance.
		4320	Miscellaneous Paid Time Off—Other Labor—Maintenance.
		4510	Fuel for Motor Vehicles—Maintenance.
		4520	Oil, Lubricants and Coolants for Motor Vehicles—Maintenance.
		4530	Vehicle Parts—Maintenance.
		4540	Vehicle Maintenance by Outside Vendors—Maintenance.
		4550	Tires and Tubes—Maintenance.
		4560	Other Operating Supplies—Maintenance.
		4610	Office Supplies—Maintenance.
		4620	Officers and Supervisory Personnel—Expenses—Maintenance.
		4670	Other Employees' Expenses—Maintenance.
		4690	Miscellaneous Expenses—Maintenance.
		4710	Gasoline, Diesel Fuel and Oil Taxes (Federal)—Maintenance.
		4720	Vehicle License and Registration Fees—Ownership (Federal)—Maintenance.
		4730	Vehicle License and Registration Fees—Usage (Federal) Maintenance.
		4760	Gasoline, Diesel Fuel and Oil Taxes (State and Other)—Maintenance.
		4770	Vehicle License and Registration Fees—Ownership (State and Other) Maintenance.
		4780	Vehicle License and Registration Fees—Usage (State and Other) Maintenance.
		5120	Utilities Expenses—Maintenance.
		5320	Office Equipment Rents—Maintenance.
Repairs and Servicing; Revenue Equipment—Line Haul.	4131	4211	Salaries and Wages—Vehicle Repair and Service—Line Haul.
		4311	Miscellaneous Paid Time Off—Vehicle Repair and Service—Line Haul.
		4521	Oil and Lubricants and Coolants for Motor Vehicles—Line Haul.[1]
		4531	Vehicle Parts—Line Haul.
		4541	Vehicle Maintenance by Outside Vendors—Line Haul.
Repairs and Servicing; Revenue Equipment—Pickup and Delivery.	4135	4212	Salaries and Wages—Vehicle Repairs and Service.
		4312	Miscellaneous Paid Time Off—Vehicle Repair and Service Pickup and Delivery.
		4522	Oil, Lubricants and Coolants for Motor Vehicles—Pickup and Delivery.[1]

See footnotes at end of table.

TABLE I-B—Continued

From the system of accounts eff. prior to Jan. 1, 1974, to the system of accounts eff. Jan. 1, 1974

System of accounts effective prior to Jan. 1, 1974		System of accounts effective Jan. 1, 1974	
Account title	No.	No.	Account title
TRANSPORTATION—continued			
Drivers and Helpers—Pickup and Delivery	4235	4222	Salaries and Wages—Drivers and Helpers—Pickup and Delivery.
		4252	Salaries and Wages—Owner-Operator Drivers—Pickup and Delivery.
		4322	Miscellaneous Paid Time Off—Drivers and Helpers—Pickup and Delivery.
		4352	Miscellaneous Paid Time Off—Owner-Operator Drivers—Pickup and Delivery.
Employees' Welfare Expenses	4245	4401	Other Fringes—Line Haul.[2]
		4402	Other Fringes—Pickup and Delivery.[2]
Fuel for Revenue Equipment—Line Haul	4251	4511	Fuel for Motor Vehicles—Line Haul.
Fuel for Revenue Equipment—Pickup and Delivery.	4255	4512	Fuel for Motor Vehicles—Pickup and Delivery.
Oil for Revenue Equipment—Line Haul	4261	4521	Oil, Lubricants and Coolants for Motor Vehicles—Line Haul.[3]
Oil for Revenue Equipment—Pickup and Delivery.	4265	4522	Oil, Lubricants and Coolants for Motor Vehicles—Pickup and Delivery.[3]
Equipment Rents; Intercity; With Drivers	4271	5411	Vehicle Rents With Driver—Line Haul.
Equipment Rents; Intercity; Without Drivers	4272	5421	Vehicle Rents With Driver—Vehicle Portion Only—Line Haul.
		5431	Vehicle Rents Without Driver—Line Haul.
Other Purchased Transportation; Intercity	4273	5441	Other Purchased Transportation—Motor Carriers—Line Haul.
		5451	Other Purchased Transportation—Railroads—Line Haul.
		5461	Other Purchased Transportation—Water Carriers—Line Haul.
		5471	Other Purchased Transportation—Air Lines and Other—Line Haul.
Equipment Rents; Pickup and Delivery; With Drivers.	4275	5412	Vehicle Rents With Driver—Pickup and Delivery.
Equipment Rents; Pickup and Delivery; Without Drivers.	4276	5422	Vehicle Rents With Driver—Vehicle Portion Only—Pickup and Delivery.
		5432	Vehicle Rents Without Driver—Pickup and Delivery.
Other Purchased Pickup and Delivery	4277	5442	Other Purchased Transportation—Motor Carries—Pickup and Delivery.
		5472	Other Purchased Transportation—Airlines and Other—Pickup and Delivery.
		5482	Allowances to Shippers—Pickup and Delivery.
Equipment Rents; Credit	4279	5491	Equipment Rents—Credit—Line Haul.
		5492	Equipment Rents—Credit—Pickup and Delivery.
Operating Rents	4285	5519	Building Operating Rents.
TERMINAL			
Supervisory Salaries	4311	4113	Salaries—Officers—Billing and Collecting.
		4114	Salaries—Officers—Platform.
		4115	Salaries—Officers—Terminal.
		4123	Salaries—Terminal and Department Managers—Billing and Collecting.
		4124	Salaries—Terminal and Department Managers—Platform.
		4125	Salaries—Terminal Managers.
		4133	Salaries—Supervisory Personnel—Billing and Collecting.
		4134	Salaries—Supervisory Personnel—Platform.
		4135	Salaries—Supervisory and Administrative Personnel—Terminal
Salaries and Fees; Billing and Collecting	4312	4213	Salaries and Wages—Clerical and Administrative—Billing and Collecting.
		4313	Miscellaneous Paid Time Off—Clerical and Administrative—Billing and Collecting.
		4653	Outside Fees—Billing and Collecting.

See footnotes at end of table.

TABLE I-B—Continued

From the system of accounts eff. prior to Jan. 1, 1974, to the system of accounts eff. Jan. 1, 1974

System of accounts effective prior to Jan. 1, 1974		System of accounts effective Jan. 1, 1974	
Account title	No.	No.	Account title
OPERATING EXPENSES—Continued			
EQUIPMENT MAINTENANCE—continued			
Employees Welfare Expenses	4145	4400	Other Fringes—Maintenance.[3]
Tires and Tubes; Revenue Equipment—Line Haul.	4161	4251	Tires and Tubes—Line Haul.
Tires and Tubes; Revenue Equipment—Pickup and Delivery.	4165	4252	Tires and Tubes—Pickup and Delivery.
Operating Rents	4185	4516	Building Operating Rents—Maintenance.
Joint Garage Expense; Debit	4191	4910	Joint Facility Expense—Debit—Maintenance.
Joint Garage Expense; Credit	4196	4920	Joint Facility Expense—Credit—Maintenance.
TRANSPORTATION			
Supervision	4210	4111	Salaries—Officers—Line Haul.
		4112	Salaries—Officers—Pickup and Delivery.
		4121	Salaries—Department Managers—Line Haul.
		4122	Salaries—Terminal and Department Managers—Pickup and Delivery.
		4131	Salaries—Supervisory Personnel—Line Haul.
		4132	Salaries—Supervisory Personnel—Pickup and Delivery.
		4211	Salaries and Wages—Clerical and Administrative—Line Haul.
		4212	Salaries and Wages—Clerical and Administrative—Pickup and Delivery.
		4311	Miscellaneous Paid Time Off—Clerical and Administrative—Line Haul.
		4312	Miscellaneous Paid Time Off—Clerical and Administrative—Pickup and Delivery.
Office and Other Expenses	4220	4291	Salaries and Wages—Other Labor—Line Haul[3]
Other Transportation Expenses	4280	4292	Salaries and Wages—Other Labor—Pickup and Delivery.
		4391	Miscellaneous Paid Time Off—Other Labor—Line Haul.
		4392	Miscellaneous Paid Time Off—Other Labor—Pickup and Delivery.
		4591	Other Operating Supplies—Line Haul.
		4592	Other Operating Supplies—Pickup and Delivery.
		4611	Office Supplies—Line Haul.
		4612	Office Supplies—Pickup and Delivery.
		4661	Officers and Supervisory Personnel Expenses—Line Haul.
		4662	Officers and Supervisory Personnel Expenses—Pickup and Delivery.
		4671	Other Employees' Expenses—Line Haul.
		4672	Other Employees' Expenses—Pickup and Delivery.
		4691	Miscellaneous Expenses—Line Haul.
		4692	Miscellaneous Expenses—Pickup and Delivery.
		5121	Utilities Expenses—Line Haul.
		5122	Utilities Expenses—Pickup and Delivery.
		5521	Office Equipment Rents—Line Haul.
		5522	Office Equipment Rents—Pickup and Delivery.
Drivers and Helpers—Line Haul	4231	4221	Salaries and Wages—Drivers and Helpers—Line Haul.
		4251	Salaries and Wages—Owner-Operator Drivers—Line Haul.
		4321	Miscellaneous Paid Time Off—Drivers and Helpers—Line Haul.
		4351	Miscellaneous Paid Time Off—Owner-Operator Drivers—Line Haul.

See footnotes at end of table.

TABLE I-B—Continued

From the system of accounts eff. prior to Jan. 1, 1974, to the system of accounts eff. Jan. 1, 1974

System of accounts effective prior to Jan. 1, 1974		System of accounts effective Jan. 1, 1974	
Account title	No.	No.	Account title
TERMINAL—continued			
Other Office Employees	4313	4214	Salaries and Wages—Clerical and Administrative—Platform.
		4215	Salaries and Wages—Clerical and Administrative—Terminal.
		4314	Miscellaneous Paid Time Off—Clerical and Administrative—Platform.
		4315	Miscellaneous Paid Time Off—Clerical and Administrative—Terminal.
Office and Other Expenses	4320	4244	Salaries and Wages—Vehicle Repair and Service—Platform.
		4245	Salaries and Wages—Vehicle Repair and Service—Terminal.
		4515	Fuel for Motor Vehicles—Terminal.
		4525	Oil, Lubricants and Coolants for Motor Vehicles—Terminal.
		4535	Vehicle Parts—Terminal.
		4545	Vehicle Maintenance by Outside Vendors—Terminal.
		4555	Tires and Tubes—Terminal.
		4594	Other Operating Supplies—Platform.
		4595	Other Operating Supplies—Terminal.
		4613	Office Supplies—Billing and Collecting.
		4614	Office Supplies—Platform.
		4615	Office Supplies—Terminal.
		4663	Officers and Supervisory Personnel Expenses—Billing and Collecting.
		4664	Officers and Supervisory Personnel Expenses—Platform.
		4665	Officers and Supervisory Personnel Expenses—Terminal.
		4673	Other Employees' Expenses—Billing an Collecting.
		4674	Other Employees' Expenses—Platform.
		4675	Other Employees' Expenses—Terminal.
		4693	Miscellaneous Expenses—Billing and Collecting.
		4694	Miscellaneous Expenses—Platform.
		4695	Miscellaneous Expenses—Terminal.
		4715	Gasoline, Diesel Fuels and Oil Taxes (Federal)—Terminal.
		4725	Vehicle License and Registration Fees—Ownership (Federal)—Terminal.
		4735	Vehicle License and Registration Fees—Usage (Federal)—Terminal.
		4765	Gasoline, Diesel Fuel and Oil Taxes (State and Other)—Terminal.
		4775	Vehicle License and Registration Fees—Ownership (State and Other)—Terminal.
		4785	Vehicle License and Registration Fees—Usage (State and Other)—Terminal.
		5123	Utilities Expenses—Billing and Collecting.
		5124	Utilities Expenses—Platform.
		5125	Utilities Expenses—Terminal.
		5523	Office Equipment Rents—Billing and Collecting.
		5524	Office Equipment Rents—Platform.
		5525	Office Equipment Rents—Terminal.
Salaries and Wages; Platform Employees	4340	4234	Salaries and Wages—Cargo Handlers—Platform.
		4334	Miscellaneous Paid Time Off—Cargo Handlers—Platform.
Employees' Welfare Expenses	4345	4403	Other Fringes—Billings and Collecting.[2]
		4404	Other Fringes—Platform.[2]
		4405	Other Fringes—Terminal.[2]
Other Terminal Employees	4350	4293	Salaries and Wages—Other Labor—Billing and Collecting.
		4294	Salaries and Wages—Other Labor—Platform.
		4295	Salaries and Wages—Other Labor—Terminal.
		4393	Miscellaneous Paid Time Off—Billing and Collecting.
		4394	Miscellaneous Paid Time Off—Platform.
		4395	Miscellaneous Paid Time Off—Terminal.

See footnotes at end of table.

TABLE I-B—Continued

From the system of accounts eff. prior to Jan. 1, 1974, to the system of accounts eff. Jan. 1, 1974

System of accounts effective prior to Jan. 1, 1974		System of accounts effective Jan. 1, 1974	
Account title	No.	No.	Account title
TERMINAL—continued			
Commission Agents	4290	4041	Commission Agent Fees—Line Haul.
		4042	Commission Agent Fees—Pickup and Delivery.
		4043	Commission Agent Fees—Billing and Collecting.
		4044	Commission Agent Fees—Platform.
		4045	Commission Agent Fees—Terminal.
		4047	Commission Agent Fees—Traffic and Sales.
		4054	Outside Fees—Platform.
Operating Rents	4335	4515	Building Operating Rents—Terminal.
Joint Terminal Facilities; Debit	4391	4315	Joint Facility Expense—Debit—Terminal.
Joint Terminal Facilities; Credit	4390	4325	Joint Facility Expense—Credit—Terminal.
TRAFFIC			
Supervision	4410	4117	Salaries—Officers—Traffic and Sales.
		4127	Salaries—Department and Division Managers—Traffic and Sales.
		4137	Salaries—Supervisory and Administrative Personnel—Traffic and Sales.
		4217	Salaries and Wages—Clerical and Administrative—Traffic and Sales.
		4227	Salaries and Wages—Other Labor—Traffic and Sales.
		4317	Miscellaneous Paid Time Off—Clerical and Administrative—Traffic and Sales.
		4327	Miscellaneous Paid Time Off—Other Labor—Traffic and Sales.
		4057	Outside Fees—Traffic and Sales.
Office and Other Expenses	4420	4247	Salaries and Wages—Vehicle Repair and Service—Traffic and Sales.
Other Traffic Expenses	4190	4137	Vehicle Parts—Traffic and Sales.
		4547	Vehicle Maintenance by Outside Vendors—Traffic and Sales.
		4557	Tires and Tubes—Traffic and Sales.
		4017	Office Supplies—Traffic and Sales.
		4037	Officers and Supervisory Personnel Expenses—Traffic and Sales.
		4077	Other Employees' Expenses—Traffic and Sales.
		4097	Miscellaneous Expenses—Traffic and Sales.
		4727	Vehicle License and Registration Fees—Ownership (Federal)—Traffic and Sales.
		4737	Vehicle License and Registration Fees—Usage (Federal)—Traffic and Sales.
		4777	Vehicle License and Registration Fees—Ownership (State and Other)—Traffic and Sales.
		4787	Vehicle License and Registration Fees—Usage (State and Other)—Traffic and Sales.
		5127	Utilities Expenses—Traffic and Sales.
		5327	Office Equipment Rents—Traffic and Sales.
Tariffs and Schedules	4430	4027	Tariffs and Schedules—Traffic and Sales.
Employees' Welfare Expenses	4445	4477	Other Fringes—Traffic and Sales.[3]
Advertising	4450	4537	Advertising—Traffic and Sales.
Operating Rents	4455	4519	Building Operating Rents—General and Administrative.
INSURANCE AND SAFETY			
Supervision	4510	4118	Salaries—Officers—Insurance and Safety.
		4123	Salaries—Department and Division Managers—Insurance and Safety.
		4133	Salaries—Supervisory and Administrative Personnel—Insurance and Safety.
		4218	Salaries and Wages—Clerical and Administrative—Insurance and Safety.
		4223	Salaries and Wages—Other Labor—Insurance and Safety.

See footnotes at end of table.

TABLE I-B—Continued

From the system of accounts eff. prior to Jan. 1, 1974, to the system of accounts eff. Jan. 1, 1974

System of accounts effective prior to Jan. 1, 1974		System of accounts effective Jan. 1, 1974	
Account title	No.	No.	Account title
INSURANCE AND SAFETY—continued			
		4318	Miscellaneous Paid Time Off—Clerical and Administrative—Insurance and Safety.
		4398	Miscellaneous Paid Time Off—Other Labor—Insurance and Safety.
Office and Other Expenses	4520	4248	Salaries and Wages—Vehicle Repair and Service—Insurance and Safety.
Other Insurance and Safety Department Expenses.	4580	4538	Vehicle Parts—Insurance and Safety.
		4548	Vehicle Maintenance by Outside Vendors—Insurance and Safety.
		4558	Tires and Tubes—Insurance and Safety.
		4618	Office Supplies—Insurance and Safety.
		4668	Officers and Supervisory Personnel Expenses—Insurance and Safety.
		4678	Other Employees' Expenses—Insurance and Safety.
		4698	Miscellaneous Expenses—Insurance and Safety.
		4728	Vehicle License and Registration Fees—Ownership (Federal)—Insurance and Safety.
		4738	Vehicle License and Registration Fees-Usage (Federal)—Insurance and Safety.
		4778	Vehicle License and Registration Fees—Ownership (State and Other)—Insurance and Safety.
		4788	Vehicle License and Registration Fees—Usage (State and Other)—Insurance and Safety.
		5128	Utilities Expenses—Insurance and Safety.
		5528	Office Equipment Rents—Insurance and Safety.
Public Liability and Property Damage	4530	4811	Public Liability and Property Damage Insurance—Line Haul.
		4812	Public Liability and Property Damage Insurance—Pickup and Delivery.
		4818	Public Liability and Property Damage Insurance and Safety.
Workmen's Compensation	4540	4439	Workmen's Compensation—General and Administrative.
Employees' Welfare Expenses	4545	4408	Other Fringes—Insurance and Safety.[2]
Cargo Loss and Damage	4550	4821	Cargo Loss and Damage Insurance—Line Haul.
		4825	Cargo Loss and Damage Insurance—Terminal.
Fire, Theft, and Collision	4560	4831	Fire, Theft and Collision Insurance—Line Haul.
Other Insurance Expense	4570	4832	Fire, Theft and Collision Insurance—Pickup and Delivery.
		4838	Fire, Theft and Collision Insurance—Insurance and Safety.
		4845	Insurance on Buildings and Structures—Terminal.
		4846	Insurance on Buildings and Structures—Maintenance.
		4848	Insurance on Buildings and Structures—Insurance and Safety.
		4898	Other Insurance—Insurance and Safety.
Operating Rents	4585	5519	Building Operating Rents—General and Administrative.
ADMINISTRATIVE AND GENERAL			
Salaries; General Officers	4611	4119	Salaries—Officers—General and Administrative.
		4129	Salaries—Department and Division Managers—General and Administrative.
Salaries; Revenue Accounting	4612	4213	Salaries and Wages—Clerical and Administrative—Billing and Collecting.
		4313	Miscellaneous Paid Time Off—Clerical and Administrative—Billing and Collecting.
		4653	Outside Fees—Billing and Collecting.

See footnotes at end of table.

TABLE I-B—Continued

From the system of accounts eff. prior to Jan. 1, 1974, to the system of accounts eff. Jan. 1, 1974

System of accounts effective prior to Jan. 1, 1974		System of accounts effective Jan. 1, 1974	
Account title	No.	No.	Account title
ADMINISTRATIVE AND GENERAL—continued			
Salaries; Other General Office Employees	4013	4139	Salaries—Supervisory and Administrative Personnel—General and Administrative.
		4219	Salaries and Wages—Clerical and Administrative—General and Administrative.
Purchasing and Store Expenses	4076	4229	Salaries and Wages—Other Labor—General and Administrative.
Other General Expenses	4080	4319	Miscellaneous Paid Time Off—Clerical and Administrative—General and Administrative.
		4329	Miscellaneous Paid Time Off Other Labor—General and Administrative.
		4399	Other General Supplies and Expenses—General and Administrative.
Expenses of General Officers	4021	4219	Salaries and Wages—Vehicle Repair and Service—General and Administrative.
Expenses of General Office Employees	4022	4529	Vehicle Parts—General and Administrative.
		4549	Vehicle Maintenance by Outside Vendors—General and Administrative.
		4559	Tires and Tubes—General and Administrative.
		4609	Officers' and Supervisory Personnel Expenses—General and Administrative.
		4629	Other Employees' Expenses—General and Administrative.
		4729	Vehicle License and Registration Fees—Ownership (Federal)—General and Administrative.
		4739	Vehicle License and Registration Fees—Usage (Federal)—General and Administrative.
		4779	Vehicle License and Registration Fees—Ownership (State and Other)—General and Administrative.
		4789	Vehicle License and Registration Fees—Usage (State and Other)—General and Administrative.
Other General Office Expenses	4023	4919	Office Supplies—General and Administrative.
		5129	Utilities Expenses—General and Administrative.
		5329	Office Equipment and Rents—General and Administrative.
Law Expenses	4030	5309	Professional Services—Debit—General and Administrative.
Outside Auditing Expenses	4035	5349	Professional Services—Credit—General and Administrative.
Management and Supervision Fees	4060		
Regulatory Expenses	4070		
Communication Service	4040	5111	Communication Expenses—Line Haul.
		5112	Communication Expenses—Pickup and Delivery.
		5113	Communication Expenses—Billing and Collecting.
		5114	Communication Expenses—Platform.
		5115	Communication Expenses—Terminal.
		5116	Communication Expenses—Maintenance.
		5117	Communication Expenses—Traffic and Sales.
		5118	Communication Expenses—Insurance and Safety.
		5119	Communication Expenses—General and Administrative.
Employees' Welfare Expenses	4045	4409	Other Fringes—General and Administrative.
Uncollectible Revenues	4060	5209	Uncollectible Revenues.
Operating Rents	4085	5519	Building Operating Rents—General and Administrative.
Joint Operating Expense; Debit	4091	5319	Joint Facility Expense—Debit—General and Administrative.
Joint Operating Expense; Credit	4096	5329	Joint Facility Expense—Credit—General and Administrative.

See footnotes at end of table.

TABLE I–B—Continued

From the system of accounts eff. prior to Jan. 1, 1974, to the system of accounts eff. Jan. 1, 1974

System of accounts effective prior to Jan. 1, 1974		System of accounts effective Jan. 1, 1974	
Account title	No.	No.	Account title
DEPRECIATION EXPENSE			
Depreciation of Structures	5010	5315	Depreciation Expense—Buildings and Structures—Terminal.
		5316	Depreciation Expense—Buildings and Structures—Maintenance.
		5319	Depreciation Expense—Building and Structures—General and Administrative.
Depreciation of Revenue Equipment—Line Haul.	5021	5321	Depreciation Expense—Revenue Equipment—Line Haul.
Depreciation of Revenue Equipment—Pickup and Delivery.	5025	5322	Depreciation Expense—Revenue Equipment—Pickup and Delivery.
Depreciation of Service Cars and Equipment	5030	5334	Depreciation Expense—Service Cars and Equipment—Platform.
		5335	Depreciation Expense—Service Cars and Equipment—Terminal.
		5336	Depreciation Expense—Service Cars and Equipment—Maintenance.
		5337	Depreciation Expense—Service Cars and Equipment—Traffic and Sales.
		5338	Depreciation Expense—Service Cars and Equipment—Insurance and Safety.
		5339	Depreciation Expense—Service Cars and Equipment—General and Administrative.
Depreciation of Shop and Garage Equipment	5040	5346	Depreciation Expense—Shop and Garage Equipment—Maintenance.
Depreciation of Furniture and Office Equipment	5050	5355	Depreciation Expense—Furniture and Office Equipment—Terminal.
		5356	Depreciation Expense—Furniture and Office Equipment—Maintenance.
		5359	Depreciation Expense—Furniture and Office Equipment—General and Administrative.
Depreciation of Miscellaneous Equipment	5060	5361	Depreciation Expense—Miscellaneous Equipment—Line Haul.
		5362	Depreciation Expense—Miscellaneous Equipment—Pickup and Delivery.
		5363	Depreciation Expense—Miscellaneous Equipment—Billing and Collecting.
		5364	Depreciation Expense—Miscellaneous Equipment—Platform.
		5365	Depreciation Expense—Miscellaneous Equipment—Terminal.
		5366	Depreciation Expense—Miscellaneous Equipment—Maintenance.
		5367	Depreciation Expense—Miscellaneous Equipment—Traffic and Sales.
		5368	Depreciation Expense—Miscellaneous Equipment—Insurance and Safety.
		5369	Depreciation Expense—Miscellaneous Equipment—General and Administrative.
Depreciation of Improvements to Leasehold Property.	5070	5375	Amortization Expense—Improvements to Leasehold Property—Terminal.
		5376	Amortization Expense—Improvements to Leasehold Property—Maintenance.
		5379	Amortization Expense—Improvements to Leasehold Property—General and Administrative.
Depreciation of Undistributed Property	5080	5389	Depreciation Expense—Undistributed Property—General and Administrative.
Depreciation Adjustment	5100	5719	Gains on Disposition of Operating Assets—General and Administrative.[4]
		5729	Losses on Disposition of Operating Assets—General and Administrative.[4]

See footnotes at end of table.

TABLE I-B—Continued

From the system of accounts eff. prior to Jan. 1, 1974, to the system of accounts eff. Jan. 1, 1974

System of accounts effective prior to Jan. 1, 1974		System of accounts effective Jan. 1, 1974	
Account title	No.	No.	Account title
AMORTIZATION EXPENSE			
Amortization of Carrier Operating Property	5150	5330	Amortization Expense (Other)—General and Administrative.[5]
		5710	Gains on Disposition of Operating Assets—General and Administrative.[5]
		5720	Losses on Disposition of Operating Assets—General Administrative.[5]
Gasoline, Other Fuel and Oil Taxes—Line Haul Equipment.	5211	4711	Gasoline, Diesel Fuel and Oil Taxes (Federal)—Line Haul.
		4761	Gasoline, Diesel Fuel and Oil Taxes (State and Other)—Line Haul.
Gasoline, Other Fuel and Oil Taxes—Pickup and Delivery Equipment.	5215	4712	Gasoline, Diesel Fuel and Oil Taxes (Federal)—Pickup and Delivery.
		4762	Gasoline, Diesel Fuel and Oil Taxes (State and Other)—Pickup and Delivery.
Vehicle License and Registration Fees—Line Haul Equipment.	5221	4721	Vehicle License and Registration Fees—Ownership (Federal)—Line Haul.
		4731	Vehicle License and Registration Fees—Usage (Federal)—Line Haul.
		4771	Vehicle License and Registration Fees—Ownership (State and Other)—Line Haul.
		4781	Vehicle License and Registration Fees—Usage (State and Other)—Line Haul.
Vehicle License and Registration Fees—Pickup and Delivery Equipment.	5225	4722	Vehicle License and Registration Fees—Ownership (Federal)—Pickup and Delivery.
		4732	Vehicle License and Registration Fees—Usage (Federal)—Pickup and Delivery.
		4772	Vehicle License and Registration Fees—Ownership (State and Other)—Pickup and Delivery.
		4782	Vehicle License and Registration Fees—Usage (State and other)—Pickup and Delivery.
Real Estate and Personal Property Taxes	5229	4775	Real Estate and Personal Property Taxes—Terminal.
		4765	Real Estate and Personal Property Taxes—Maintenance.
		4763	Real Estate and Personal Property Taxes—General and Administrative.
Social Security Taxes	5249	4419	Federal Payroll Taxes—General and Administrative.[6]
		4429	State Payroll Taxes—General and Administrative.[6]
Other Taxes	5299	4749	Other Taxes (Federal)—General and Administrative.
		4799	Other Taxes (State and Other)—General and Administrative.
Lease of Distinct Operating Unit; Debit	5400	8310	Lease of Distinct Operating Unit—Debit.
Lease of Distinct Operating Unit; Credit	5500	8320	Lease of Distinct Operating Unit—Credit.
OTHER ORDINARY INCOME			
Income From Noncarrier Operations; Net	6100	8100	Income From Noncarrier Operations (Net).
		8110	Income From Noncarrier Operations.
		8120	Expenses of Noncarrier Operations.
Interest Income	6200	8210	Interest Income.
Dividend Income	6400	8220	Dividend Income.
Other Nonoperating Income	6500	8410	Other Nonoperating Income.

See footnotes at end of table.

TABLE I-B—Continued

From the system of accounts eff. prior to Jan. 1, 1974, to the system of accounts eff. Jan. 1, 1974

System of accounts effective prior to Jan. 1, 1974		System of accounts effective Jan. 1, 1974	
Account title	No.	No.	Account title
DEDUCTIONS FROM ORDINARY INCOME			
Interest	7100	8610	Interest Expense—Equipment Obligations—General and Administrative.
		8620	Interest Expense—Advances—General and Administrative.
		8630	Interest Expense—Bonds—General and Administrative.
		8640	Interest Expense—Other Long-Term Obligations—General and Administrative.
		8650	Interest Expense—Current Obligations—General and Administrative.
		8660	Interest Expense—Matured Obligations—General and Administrative.
Amortization of Debt Discount and Expense	7300	8670	Amortization of Debt Discount and Expense.
Amortization of Premiums on Debt; Credit	7400	8680	Amortization of Premium on Debt—Credit.
Other Deductions	7500	8420	Other Nonoperating Deductions.
		8421	Bad Debts.
		8422	Amortization (Franchises, Permits and Other).
		8423	Life Insurance Premiums (Nontax Deductible).
		8429	Other.
		8510	Nonoperating Gains on Disposition of Other Assets.
		8520	Nonoperating Losses on Disposition of Other Assets.
		8530	Gains on Disposition of Land and Structures.
		8540	Losses on Disposition of Land and Structures.
INCOME TAXES			
Federal Income Taxes	8810	8710	Federal Income Taxes.
State Income Taxes	8820	8720	State Income Taxes.
Other Income Taxes	8830	8730	Other Income Taxes.
EXTRAORDINARY AND PRIOR PERIOD ITEMS			
Extraordinary Items (Net)	8910	8810	Extraordinary Items (Net).
Prior Period Items (Net)	8930	8820	Prior Period Items (Net).
Income Taxes on Extraordinary and Prior Period Items.	8950	8850	Income Taxes on Extraordinary and Prior Period Items.

[1] Applies to amounts for grease, lubricants, and coolants in this account.
[2] Applies to amounts in this account which were redistributed from accounts 4449 through 4499.
[3] Applies to amounts for oil in this account.
[4] Applies to carrier operating property only.
[5] Applies to fixed term intangible property only (see also account 7500).
[6] Applies to amounts in this account prior to redistribution to the 4400 account series.

TABLE II-A—CLASS II MOTOR CARRIERS BALANCE SHEET ACCOUNT NUMBERS CONVERSION TABLE

From the system of accounts effective prior to Jan. 1, 1974, to the system of accounts effective Jan. 1, 1974

System of accounts effective prior to Jan. 1, 1974		System of accounts effective Jan. 1, 1974	
Account title	No.	No.	Account title
ASSETS			
CURRENT ASSETS			
Cash and Working Funds	100	1010	Cash and Working Funds.
Special Deposits	104	1020	Special Deposits.
Notes Receivable	108	1110	Notes Receivable.
Receivables from Affiliated Companies	110	1120	Receivables from Affiliated Companies.
Accounts Receivable—Other	112	1131	Accounts Receivable; Customers and Interline.
		1133	Accounts Receivable; Officers, Stockholders and Employees.
		1135	Accounts Receivable; Other.
Prepayments	117	1140	Prepayments.
Materials and Supplies	118	1151	Materials and Supplies.
Other Current Assets	119	1060	Temporary Cash Investments.
		1160	Other Current Assets.
PROPERTY AND INVESTMENTS			
Land and Structures	121	1210	Land and Structures.
Revenue Equipment	122	1221	Revenue Equipment.
Service Cars and Equipment	123	1223	Service Cars and Equipment.
Other Carrier Property	124	1230	Other Carrier Property.
Noncarrier Property	140	1291	Property Used in Other Than Carrier Operations.
Organization, Franchises and Permits	150	1310	Organization, Franchises and Permits.
Other Intangible Property	155	1311	Other Intangible Property.
Investments and Advances—Affiliated Companies.	160	1410	Investments and Advances—Affiliated Companies.
Other Investments, Advances and Special Funds.	165	1430	Other Investments and Advances.
		1451	Special Funds.
DEFERRED AND MISCELLANEOUS DEBITS			
Deferred and Miscellaneous Debits	185	1510	Deferred and Miscellaneous Debits.
		1551	Clearing Account.
		2032	Discount on Capital Stock.
		2033	Commission and Expense on Capital Stock.
Reacquired and Nominally Issued Securities	190	2341	Reacquired Long-term Obligations.
		2021	Nominally Issued Securities.
		2051	Treasury Stock.
LIABILITIES			
CURRENT LIABILITIES			
Notes Payable and Matured Obligations	200	2010	Notes Payable and Matured Obligations.
Payables to Affiliated Companies	203	2020	Payables to Affiliated Companies.
		2031	Accounts Payable; Officers, Stockholders and Employees.
Accounts Payable	205	2032	Accounts Payable; Interline.
		2033	Accounts Payable; Employee Withholding.
		2034	Accounts Payable; Other.
Salaries and Wages Payable	207	2041	Salaries and Wages Payable.
C.O.D.'s Unremitted	209	2051	C.O.D.'s Unremitted.
Taxes Accrued	212	2111	Gasoline, Other Fuel and Oil Taxes; Accrued;
		2112	Vehicle Licenses and Registration Fees; Accrued.
		2113	Real Estate and Personal Property Taxes; Accrued.
		2114	Social Security Taxes; Accrued.
		2115	Other Taxes; Accrued.
		2121	Accrued Federal Income Taxes.
		2122	Accrued State Income Taxes.
		2123	Accrued Other Income Taxes.
Other Current and Accrued Liabilities	218		

TABLE II-A—Continued

From the system of accounts eff. prior to Jan. 1, 1974, to the system of accounts eff. Jan. 1, 1974

System of accounts effective prior to Jan. 1, 1974		System of accounts effective Jan. 1, 1974	
Account title	No.	No.	Account title
LONG-TERM DEBT DUE WITHIN 1 YEAR			
Equipment Obligations and Other Debt	219	2130	Other Current and Accrued Liabilities.
EQUIPMENT AND OTHER LONG-TERM OBLIGATIONS			
Advances Payable—Affiliated Companies	220	2310	Advances Payable—Affiliated Companies.
		2320	Other Advances Payable.
Equipment and Other Long-term Obligations	230	2331	Equipment Obligations.
		2332	Bonds, and Debentures.
		2333	Capitalized Lease Obligations.
		2334	Other Long-term Obligations.
DEFERRED CREDITS AND RESERVES			
Deferred Credits	240	2410	Deferred Credits.
Reserve for Depreciation—Structures	251	1214	Accumulated Depreciation—Structures.
Reserve for Depreciation—Revenue Equipment	252	1222	Accumulated Depreciation—Revenue Equipment.
Reserve for Depreciation—Service Cars and Equipment.	253	1224	Accumulated Depreciation—Service Cars and Equipment.
Reserve for Depreciation—Other Carrier Property.	254	1232	Accumulated Depreciation and Amortization—Other Carrier Property.
Reserve for Amortization—Carrier Property	260	1312	Accumulated Amortization—Organization, Franchises and Permits.
		1342	Accumulated Amortization—Other Intangible Property.
Reserve for Depreciation and Amortization—Noncarrier Property.	261	1262	Accumulated Depreciation and Amortization—Property Used in Other Than Carrier Operations.
Other Reserves	269	1138	Allowance for Uncollectible Accounts.
		1428	Adjustments—Investments and Advances, Affiliated Companies.
		1448	Adjustments—Other Investments and Advances.
		2511	Estimated Liabilities.
CAPITAL AND SURPLUS			
Capital Stock	270	2610	Capital Stock.
Sole Proprietorship Capital	280	2711	Sole Proprietorship Capital.
		2721	Drawings.
		2731	Profit and Loss.
Partnership—Capital	281	2811	Partnership Capital.
		2821	Drawings.
		2831	Profit and Loss.
Premiums and Assessments on Capital Stock	290	2631	Premiums and Assessments on Capital Stock.
Other Capital Surplus	291	2641	Other Capital in Excess of Par or Stated Value.
Earned Surplus—Appropriated	292	2651	Retained Earnings—Appropriated.
Earned Surplus—Unappropriated	293	2652	Retained Earnings—Unappropriated.
EARNED SURPLUS ACCOUNTS TO BE CLOSED TO ACCOUNT 293—EARNED SURPLUS—UNAPPROPRIATED AT THE END OF EACH YEAR		RETAINED EARNINGS ACCOUNTS TO BE CLOSED TO ACCOUNT 2653—RETAINED EARNINGS—UNAPPROPRIATED AT THE END OF EACH YEAR	
Credit Balance Transferred From Income	2932	2911	Credit Balance Transferred From Income.
Other Credits to Earned Surplus	2938	2921	Other Credits to Retained Earnings.
Debit Balance Transferred From Income	2942	2931	Debit Balance Transferred From Income.
Dividend Appropriations	2944	2941	Dividend Appropriations.
Other Appropriations of Earned Surplus	2946	2951	Other Appropriations of Retained Earnings.
Other Debits to Earned Surplus	2948	2961	Other Debits to Retained Earnings.

TABLE II-B—CLASS II MOTOR CARRIERS REVENUE AND EXPENSE ACCOUNT NUMBERS CONVERSION TABLE

From the system of accounts effective prior to Jan. 1, 1974, to the system of accounts effective Jan. 1, 1974

System of accounts effective prior to Jan. 1, 1974		System of accounts effective Jan. 1, 1974	
Account title	No.	No.	Account title
OPERATING REVENUES			
Freight Revenue—Intercity Common Carrier	310	3100	Freight Revenue—Intercity Common Carrier.
Freight Revenue—Intercity Contract Carrier	311	3300	Freight Revenue—Intercity Contract Carrier.
Freight Revenue—Local Cartage	312	3500	Freight Revenue—Local Cartage.
Intercity Transportation For Other Class II and Class I Motor Carriers.	313	3400	Intercity Transportation For Other Motor Carriers.
Other Operating Revenue	350	3900	Other Operating Revenue.
OPERATION AND MAINTENANCE			
EXPENSES			
Supervision, Office and Other Expenses	411	4110	Salaries—Officers—Maintenance.
Other Maintenance Expenses	418	4210	Salaries and Wages—Clerical and Administrative—Maintenance.
		4240	Salaries and Wages—Vehicle Repair and Service—Maintenance.
		4290	Salaries and Wages—Other Labor—Maintenance.
		4500	Miscellaneous Paid Time Off—Maintenance.
		4400	Other Fringes—Maintenance.[1]
		4510	Fuel for Motor Vehicles—Maintenance.
		4520	Vehicle Parts—Maintenance.
		4550	Tires and Tubes—Maintenance.
		4590	Other Operating Supplies—Maintenance.
		4610	Office Supplies—Maintenance.
		4690	Miscellaneous Expenses—Maintenance.
		4710	Gasoline, Diesel Fuel and Oil Taxes (Federal)—Maintenance.
		4720	Vehicle License and Registration Fees—Ownership (Federal)—Maintenance.
		4760	Gasoline, Diesel Fuel and Oil Taxes (State and other)—Maintenance.
		4770	Vehicle License and Registration Fees—Ownership (State and other)—Maintenance.
		5120	Utilities Expenses—Maintenance.
		5200	Building and Office Equipment Rents—Maintenance.
Joint Garage Expense—Net	419	5910	Joint Facility Expense—Debit—Maintenance.[6]
TRANSPORTATION			
Supervision, Office and Other Expenses	421	4111	Salaries—Officers—Line Haul.
		4112	Salaries—Officers—Pickup and Delivery.
Other Transportation Expenses	428	4211	Salaries and Wages—Clerical and Administrative—Line Haul.
		4212	Salaries and Wages—Clerical and Administrative—Pickup and Delivery.
		4291	Salaries and Wages—Other Labor—Line Haul.
		4292	Salaries and Wages—Other Labor—Pickup and Delivery.
		4501	Miscellaneous Paid Time Off—Line Haul.[4]
		4502	Miscellaneous Paid Time Off—Pickup and Delivery.[4]
		4401	Other Fringes—Line Haul.[4]
		4402	Other Fringes—Pickup and Delivery.[4]
		4591	Other Operating Supplies—Line Haul.
		4592	Other Operating Supplies—Pickup and Delivery.
		4611	Office Supplies—Line Haul.
		4612	Office Supplies—Pickup and Delivery.
		4691	Miscellaneous Expenses—Line Haul.
		4692	Miscellaneous Expenses—Pickup and Delivery.

See footnotes at end of table.

TABLE II-B—Continued

From the system of accounts eff. prior to Jan. 1, 1974, to the system of accounts eff. Jan. 1, 1974

System of accounts effective prior to Jan. 1, 1974		System of accounts effective Jan. 1, 1974	
Account title	No.	No.	Account title
TRANSPORTATION—continued			
		5121	Utilities Expenses—Line Haul.
		5122	Utilities Expenses—Pickup and Delivery.
		5501	Building and Office Equipment Rents—Line Haul.
		5502	Building and Office Equipment Rents—Pickup and Delivery.
		5509	Building and Office Equipment Rents—General and Administrative. [6]
Repairs and Service—Revenue Equipment—Line Haul.	413.1	4241	Salaries and Wages—Vehicle Repair and Service—Line Haul.
		4301	Miscellaneous Paid Time Off—Line Haul.[3]
		4511	Fuel for Motor Vehicles—Line Haul.[3]
		4531	Vehicle Parts—Line Haul.
Repairs and Service—Revenue Equipment—Pickup and Delivery.	413.5	4242	Salaries and Wages—Vehicle Repair and Service—Pickup and Delivery.
		4302	Miscellaneous Paid Time Off—Pickup and Delivery.[4]
		4512	Fuel for Motor Vehicles—Pickup and Delivery.[3]
		4532	Vehicle Parts—Pickup and Delivery.
Tires and Tubes—Revenue Equipment—Line Haul.	416.1	4551	Tires and Tubes—Line Haul.
Tires and Tubes—Revenue Equipment—Pickup and Delivery.	416.5	4552	Tires and Tubes—Pickup and Delivery.
Drivers and Helpers—Line Haul	423.1	4221	Salaries and Wages—Drivers and Helpers—Line Haul.
		4251	Salaries and Wages—Owner Operator Drivers—Line Haul.
		4301	Miscellaneous Paid Time Off—Line Haul.[7]
Drivers and Helpers—Pickup and Delivery	423.5	4222	Salaries and Wages—Drivers and Helpers—Pickup and Delivery.
		4252	Salaries and Wages—Owner Operator Drivers—Pickup and Delivery.
		4302	Miscellaneous Paid Time Off—Pickup and Delivery.[7]
Fuel and Oil—Revenue Equipment—Line Haul	425.1	4511	Fuel for Motor Vehicles—Line Haul.
Fuel and Oil—Revenue Equipment—Pickup and Delivery.	425.5	4512	Fuel for Motor Vehicles—Pickup and Delivery.
PURCHASED TRANSPORTATION			
Equipment Rents—Intercity—with Drivers	427.1	5411	Vehicle Rents With Driver—Line Haul.
Equipment Rents—Intercity—Without Drivers	427.2	5421	Vehicle Rents With Driver—Vehicle Portion Only—Line Haul.
		5431	Vehicle Rents Without Driver—Line Haul.
Other Purchased Transportation—Intercity	427.3	5441	Other Purchased Transportation—Motor Carriers—Line Haul.
		5451	Other Purchased Transportation—Railroads—Line Haul.
		5461	Other Purchased Transportation—Water Carriers—Line Haul.
		5471	Other Purchased Transportation—Air Lines and Other—Line Haul.
Equipment Rents—Pickup and Delivery—With Drivers.	427.5	5412	Vehicle Rents With Driver—Pickup and Delivery.
Equipment Rents—Pickup and Delivery—Without Drivers.	427.6	5422	Vehicle Rents With Driver—Vehicle Portion Only—Pickup and Delivery.
		5432	Vehicle Rents Without Driver—Pickup and Delivery.
Other Purchased Pickup and Delivery	427.7	5442	Other Purchased Transportation—Motor Carriers—Pickup and Delivery.
		5472	Other Purchased Transportation—Air Lines and Other—Pickup and Delivery.
		5482	Allowances to Shippers—Pickup and Delivery.
Equipment Rents—Credit	427.9	5491	Equipment Rents—Credit—Line Haul.
		5492	Equipment Rents—Credit—Pickup and Delivery.

See footnotes at end of table.

TABLE II-B—Continued

From the system of accounts eff. prior to Jan. 1, 1974, to the system of accounts eff. Jan. 1, 1974

System of accounts effective prior to Jan. 1, 1974		System of accounts effective Jan. 1, 1974	
Account title	No.	No.	Account title
TERMINAL			
Supervisory Salaries	431.1	4113	Salaries—Officers—Billing and Collecting.
		4114	Salaries—Officers—Platform.
		4115	Salaries—Officers—Terminal.
Salaries and Fees—Billing and Collecting	431.2	4213	Salaries and Wages—Clerical and Administrative—Billing and Collecting.
Salaries—Revenue Accounting	401.2	4303	Miscellaneous Paid Time Off—Billing and Collecting.[3]
		4043	Commission Agent Fees—Billing and Collecting.
Other Office Employees—Terminal	431.3	4214	Salaries and Wages—Clerical and Administrative—Platform.
		4215	Salaries and Wages—Clerical and Administrative—Terminal.
		4304	Miscellaneous Paid Time Off—Platform.[3]
		4305	Miscellaneous Paid Time Off—Terminal.[3]
Office and Other Expenses—Terminal	432	4244	Salaries and Wages—Vehicle Repair and Service—Platform.
		4245	Salaries and Wages—Vehicle Repair and Service—Terminal.
Other Terminal Expenses	438	4403	Other Fringes—Billing and Collecting.[3]
		4404	Other Fringes—Platform.[3]
		4405	Other Fringes—Terminal.[3]
		4515	Fuel for Motor Vehicles—Terminal.
		4535	Vehicle Parts—Terminal.
		4555	Tires and Tubes—Terminal.
		4524	Other Operating Supplies—Platform.
		4525	Other Operating Supplies—Terminal.
		4613	Office Supplies—Billing and Collecting.
		4614	Office Supplies—Platform.
		4615	Office Supplies—Terminal.
		4623	Miscellaneous Expenses—Billing and Collecting.
		4624	Miscellaneous Expenses—Platform.
		4625	Miscellaneous Expenses—Terminal.
		4715	Gasoline, Diesel Fuel and Oil Taxes (Federal)—Terminal.
		4725	Vehicle License and Registration Fees—Ownership (Federal)—Terminal.
		4765	Gasoline, Diesel Fuel and Oil Taxes—(State and Other)—Terminal.
		4775	Vehicle License and Registration Fees—Ownership (State and Other)—Terminal.
		5123	Utilities Expenses—Billing and Collecting.
		5124	Utilities Expenses—Platform.
		5125	Utilities Expenses—Terminal.
		5593	Building and Office Equipment Rents—Billing and Collecting.
		5594	Building and Office Equipment Rents—Platform.
		5595	Building and Office Equipment Rents—Terminal.
Salaries and Wages—Platform Employees	434	4234	Salaries and Wages—Cargo Handlers—Platform.
		4304	Miscellaneous Paid Time Off-Platform.[3]
		4044	Commission Agent Fees—Platform.
Other Terminal Employees	435	4233	Salaries and Wages—Other Labor—Billing and Collecting.
		4234	Salaries and Wages—Other Labor—Platform.
		4235	Salaries and Wages—Other Labor—Terminal.
		4303	Miscellaneous Paid Time Off—Billing and Collecting.[3]
		4304	Miscellaneous Paid Time Off—Platform.[3]
		4305	Miscellaneous Paid Time Off—Terminal.[3]
Commission Agents	436	4041	Commission Agent Fees—Line Haul.
		4042	Commission Agent Fees—Pickup and Delivery.
		4043	Commission Agent Fees—Billing and Collecting.
		4044	Commission Agent Fees—Platform.
		4045	Commission Agent Fees—Terminal.
		4047	Commission Agent Fees—Traffic and Sales.
Joint Terminal Facilities—Net	439	5915	Joint Facility expense—Debit—Terminal.[4]

See footnotes at end of table.

TABLE II-B—Continued

From the system of accounts eff. prior to Jan. 1, 1974, to the system of accounts eff. Jan. 1, 1974

System of accounts effective prior to Jan. 1, 1974		System of accounts effective Jan. 1, 1974	
Account title	No.	No.	Account title
TRAFFIC			
Supervision, Office and Other Expenses	441	4117	Salaries—Officers—Traffic and Sales.
		4217	Salaries and Wages—Clerical and Administrative—Traffic and Sales.
Other Traffic Expenses	448	4247	Salaries and Wages—Vehicle Repair and Service—Traffic and Sales.
		4297	Salaries and Wages—Other Labor—Traffic and Sales.
		4307	Miscellaneous Paid Time Off—Traffic and Sales.
		4407	Other Fringes—Traffic and Sales.[1]
		4537	Vehicle Parts—Traffic and Sales.
		4557	Tires and Tubes—Traffic and Sales.
		4617	Office Supplies—Traffic and Sales.
		4627	Tariffs and Schedules—Traffic and Sales.
		4647	Commission Agent Fees—Traffic and Sales.
		4697	Miscellaneous Expenses—Traffic and Sales.
		4727	Vehicle License and Registration Fees—Ownership (Federal)—Traffic and Sales.
		4777	Vehicle License and Registration Fees—Ownership (State and Other)—Traffic and Sales.
		5127	Utilities Expense—Traffic and Sales.
		5507	Building and Office Equipment Rents—Traffic and Sales.
		5509	Building and Office Equipment Rents—General and Administrative.[5]
Tariffs and Schedules	443	4627	Tariffs and Schedules—Traffic and Sales.
INSURANCE AND SAFETY			
Supervision, Office and Other Expenses	451	4118	Salaries—Officers—Insurance and Safety.
		4218	Salaries and Wages—Clerical and Administrative—Insurance and Safety.
Other Insurance and Safety Department Expenses.	458	4248	Salaries and Wages—Vehicle Repair and Service—Insurance and Safety.
		4298	Salaries and Wages—Other Labor—Insurance and Safety.
		4308	Miscellaneous Paid Time Off—Insurance and Safety.
		4408	Other Fringes—Insurance and Safety.[1]
		4538	Vehicle Parts—Insurance and Safety.
		4558	Tires and Tubes—Insurance and Safety.
		4618	Office Supplies—Insurance and Safety.
		4698	Miscellaneous Expense—Insurance and Safety.
		4728	Vehicle License and Registration Fees—Ownership (Federal)—Insurance and Safety.
		4778	Vehicle License and Registration Fees—Ownership (State and Other)—Insurance and Safety.
		5128	Utilities Expenses—Insurance and Safety.
		5508	Building and Office Equipment Rents—Insurance and Safety.
		5509	Building and Office Equipment Rents—General[13]
Public Liability and Property Damage	453	4811	Public Liability and Property Damage Insurance—Line Haul.
		4812	Public Liability and Property Damage Insurance—Pickup and Delivery.
		4818	Public Liability and Property Damage Insurance—Insurance and Safety.
Workmen's Compensation	454	4439	Workmen's Compensation—General and Administrative.[14]
Cargo Loss and Damage	455	4821	Cargo Loss and Damage Insurance—Line Haul.
		4825	Cargo Loss and Damage Insurance—Terminal.
Fire, Theft, and Collision	456	4831	Fire, Theft and Collision Insurance—Line Haul.
		4832	Fire, Theft and Collision Insurance—Pickup and Delivery.
Other Insurance Expense	457	4838	Fire, Theft and Collision Insurance—Insurance and Safety.

See footnotes at end of table.

TABLE II-B—Continued

From the system of accounts eff. prior to Jan. 1, 1974, to the system of accounts eff. Jan. 1, 1974

System of accounts effective prior to Jan. 1, 1974		System of accounts effective Jan. 1, 1974	
Account title	No.	No.	Account title
INSURANCE AND SAFETY—continued			
		4845	Insurance on Buildings and Structures—Terminal.
		4846	Insurance on Buildings and Structures—Maintenance
		4848	Insurance on Buildings and Structures—Insurance and Safety.
		4898	Other Insurance—Insurance and Safety.
ADMINISTRATIVE AND GENERAL			
Salaries—General Officers	461.1	4119	Salaries—Officers—General and Administrative.
Salaries, Other General Office Employees	461.3	4119	Salaries—Officers—General and Administrative.
Law and Outside Auditing Expenses	463	4219	Salaries and Wages—Clerical and Administrative—General and Administrative.
Regulatory Expenses	467	4299	Salaries and Wages—Other Labor—General and Administrative.
Other General Expenses	468	4399	Miscellaneous Paid Time Off—General and Administrative.
		4499	Other Fringes (Control)—General and Administrative.[3]
		4499	Other Fringes—General and Administrative.
		4509	Building and Office equipment rents—General and Administrative.[13]
		4999	Professional Services—Debit—General and Administrative.[4]
Other General Office Expenses	462	4249	Salaries and Wages—Vehicle Repair and Service—General and Administrative.
		4339	Vehicle Parts—General and Administrative.
		4359	Tires and Tubes—General and Administrative.
		4619	Office Supplies—General and Administrative.
		4699	Miscellaneous Expenses—General and Administrative.
		4729	Vehicle License and Registration Fees—Ownership (Federal)—General and Administrative.
		4779	Vehicle License and Registration Fees—Ownership—(State and Other)—General and Administrative.
		5129	Utilities Expenses—General and Administrative.
		5509	Building and Office Equipment Rents—General and Administrative.[13]
Communication Service	464	5121	Utilities Expenses—Line Haul.
		5122	Utilities Expenses—Pickup and Delivery.
		5123	Utilities Expenses—Billing and Collecting.
		5124	Utilities Expenses—Platform.
		5125	Utilities Expenses—Terminal.
		5126	Utilities Expenses—Maintenance.
		5127	Utilities Expenses—Traffic and Sales.
		5128	Utilities Expenses—Insurance and Safety.
		5129	Utilities Expenses—General and Administrative.
Uncollectible Revenues	466	5359	Uncollectible Revenue—General and Administrative.
Joint Operating Expense—Net	469	5019	Joint Facility Expense—Debit—General and Administrative.[4]
DEPRECIATION EXPENSE			
Depreciation of Structures	501	5315	Depreciation Expense—Buildings and Structures—Terminal.
		5316	Depreciation Expense—Buildings and Structures—Maintenance.
		5319	Depreciation Expense—Buildings and Structures—General and Administrative.
Depreciation of Revenue Equipment—Line Haul.	502.2	5321	Depreciation Expense—Revenue Equipment—Line Haul.

See footnotes at end of table.

TABLE II-B—Continued

From the system of accounts eff. prior to Jan. 1, 1974, to the system of accounts eff. Jan. 1, 1974

System of accounts effective prior to Jan. 1, 1974		System of accounts effective Jan. 1, 1974	
Account title	No.	No.	Account title
DEPRECIATION EXPENSE—continued			
Depreciation of Revenue Equipment—Pickup and Delivery.	502.5	5322	Depreciation Expense—Revenue Equipment—Pickup and Delivery.
Depreciation of Service Cars and Equipment	503	5334	Depreciation Expense—Service Cars and Equipment—Platform.
		5335	Depreciation Expense—Service Cars and Equipment—Terminal.
		5336	Depreciation Expense—Service Cars and Equipment—Maintenance.
		5337	Depreciation Expense—Service Cars and Equipment—Traffic and Sales.
		5338	Depreciation Expense—Service Cars and Equipment—Insurance and Safety.
		5339	Depreciation Expense—Service Cars and Equipment—General and Administrative.
Depreciation of Shop and Garage Equipment	504	5346	Depreciation Expense—Shop and Garage Equipment—Maintenance.
Depreciation of Furniture and Office Equipment	505	5355	Depreciation Expense—Furniture and Office Equipment—Terminal.
		5356	Depreciation Expense—Furniture and Office Equipment—Maintenance.
		5359	Depreciation Expense—Furniture and Office Equipment—General and Administrative.
Depreciation of Miscellaneous Equipment	506	5361	Depreciation Expense—Miscellaneous Equipment—Line Haul.
		5362	Depreciation Expense—Miscellaneous Equipment—Pickup and Delivery.
		5363	Depreciation Expense—Miscellaneous Equipment—Billing and Collecting.
		5364	Depreciation Expense—Miscellaneous Equipment—Platform.
		5365	Depreciation Expense—Miscellaneous Equipment—Terminal.
		5366	Depreciation Expense—Miscellaneous Equipment—Maintenance.
		5367	Depreciation Expense—Miscellaneous Equipment—Traffic and Sales.
		5368	Depreciation Expense—Miscellaneous Equipment—Insurance and Safety.
		5369	Depreciation Expense—Miscellaneous Equipment—General and Administrative.
Depreciation of Other Carrier Property	507	5375	Amortization Expense—Improvements to Leasehold Property—Terminal.
		5376	Amortization Expense—Improvements to Leasehold Property—Maintenance.
		5379	Amortization Expense—Improvements to Leasehold Property—General and Administrative.
Depreciation Adjustment	510	5719	Gains on Disposition of Operating Assets—General and Administrative.[7]
		5729	Losses on Disposition of Operating Assets—General and Administrative.[7]
Amortization of Carrier Property	515	5399	Amortization Expense (Other)—General and Administrative.
		5719	Gains on Disposition of Operating Assets—General and Administrative.[13]
		5729	Losses on Disposition of Operating Assets—General and Administrative.[13]
OPERATING TAXES AND LICENSES			
Gasoline, Other Fuel and Oil Taxes—Line Haul	521.1	4711	Gasoline, Diesel Fuel and Oil Taxes (Federal)—Line Haul.
		4761	Gasoline, Diesel Fuel and Oil Taxes (State and Other)—Line Haul.
Gasoline, Other Fuel and Oil Taxes—Pickup and Delivery.	521.5	4712	Gasoline, Diesel Fuel and Oil Taxes (Federal)—Pickup and Delivery.
		4762	Gasoline, Diesel Fuel and Oil Taxes (State and Other)—Pickup and Delivery.

See footnotes at end of table.

TABLE II-B—Continued

From the system of accounts eff. prior to Jan. 1, 1974, to the system of accounts eff. Jan. 1, 1974

System of accounts effective prior to Jan. 1, 1974		System of accounts effective Jan. 1, 1974	
Account title	No.	No.	Account title
OPERATING TAXES AND LICENSES—continued			
Vehicle License and Registration Fees—Line Haul.	522.1	4721	Vehicle License and Registration Fees—Ownership (Federal)—Line Haul.
		4771	Vehicle License and Registration Fees—Ownership (State and Other)—Line Haul.
Vehicle License and Registration Fees—Pickup and Delivery.	522.5	4722	Vehicle License and Registration Fees—Ownership (Federal)—Pickup and Delivery.
		4772	Vehicle License and Registration Fees—Ownership (State and Other)—Pickup and Delivery.
Real Estate and Personal Property Taxes	523	4735	Real Estate and Personal Property Taxes—Terminal.
		4750	Real Estate and Personal Property Taxes—Maintenance.
		4760	Real Estate and Personal Property Taxes—General and Administrative.
Social Security Taxes	524	4419	Federal Payroll Taxes—General and Administrative.[14]
		4429	State Payroll Taxes—General and Administrative.[14]
Other Taxes	525	4740	Other Taxes (Federal)—General and Administrative.
		4790	Other Taxes (State and Other)—General and Administrative.
Lease of Distinct Operating Unit—Debit	540	8310	Lease of Distinct Operating Unit—Debit.
Lease of Distinct Operating Unit—Credit	550	8320	Lease of Distinct Operating Unit—Credit.
Income From Noncarrier Operations—Net	610	8100	Income From Noncarrier Operations—Net.
Interest, Dividends and Other Nonoperating Income.	650	8200	Interest and Dividend Income (Control).
		8300	Lease of Distinct Operating Units (Control).
		8400	Other Nonoperating Income (Net).
MISCELLANEOUS DEDUCTIONS FROM INCOME			
Interest	710	8010	Interest Expense—Equipment Obligations.
		8020	Interest Expense—Advances.
		8030	Interest Expense—Bonds.
		8040	Interest Expense—Other Long-term Obligations.
		8050	Interest Expense—Current Obligations.
		8060	Interest Expense—Matured Obligations.
Other Income Deductions	760	8200	Gain or Loss on Disposition of Other Assets (Net).
		8070	Amortization of Debt Discount and Expense.
		8080	Amortization of Premium on Debt-Credit.
Income Taxes on Ordinary Income	880	8700	Income Taxes on Ordinary Income.
EXTRAORDINARY AND PRIOR PERIOD ITEMS			
Extraordinary and Prior Period Items (Net)	890	8500	Extraordinary Items.

[1] Applies to the portion in this account which was redistributed from account 4420.
[2] Applies only to the portion relating to vehicle-repair and service labor, miscellaneous paid time off charged to the line-haul activity.
[3] Applies to amounts for grease and lubricants in this account.
[4] Applies only to the portion relating to vehicle repair and service labor, miscellaneous paid time off charged to pick-up and delivery activity.
[5] Applies only to the portion relating to clerical and administrative, miscellaneous paid time off charged to the line-haul or pickup and delivery activity.
[6] Applies to the portion relating to building operating rents formerly charged to transportation.
[7] Applies to the portion relating to drivers, helpers, and owner-operator, miscellaneous paid time off charged to the line-haul or pickup and delivery activity.
[8] See matrix of operating expenses for combination of accounts for class II carriers.
[9] Applies to the portion relating to clerical and administrative, miscellaneous paid time off charged to the billing and collecting, platform or terminal activity.
[10] Applies to the portion relating to cargo handlers, miscellaneous paid time off charged to the platform activity.
[11] Applies to the portion relating to other labor, miscellaneous paid time off charged to the billing and collecting, platform or terminal activity.
[12] Applies to the portion relating to building operating rents formerly charged to traffic.
[13] Applies to the portion relating to building operating rents formerly charged to insurance and safety.
[14] Applies to amounts in this account prior to redistribution to account series 4400.
[15] Applies to the portion relating to building operating rents formerly charged to administrative and general.
[16] Applies to portion of this account relating to office equipment rents.
[17] Applies to carrier operating property only.
[18] Applies to fixed-term intangible property only (see also account 760 in system effective prior to Jan. 1, 1974).

CLASS I AND CLASS II HOUSEHOLD GOODS CARRIER CONVERSION TABLES

These conversion tables relate the household goods carrier operating accounts under the present system effective January 1, 1974, with accounts of similar content under the previous system. For instructions on using the tables, see the text which immediately precedes Table I-A, Class I Motor Carriers.

In referring to the conversion tables be sure to note any symbols following the account title. For example, account 5005 includes a pound sign (£) at the end of the account title. An explanation of the pound (£) sign and other symbols is provided in the "Guide to Symbols" which precedes each household goods carrier conversion table.

TABLE III.—*Class I household goods carriers—revenue and expense account number conversion table*

FROM THE SYSTEM OF ACCOUNTS EFFECTIVE PRIOR TO JAN. 1, 1974, TO THE SYSTEM OF ACCOUNTS EFFECTIVE JAN. 1, 1974

System of accounts effective prior to Jan. 1, 1974		System of accounts effective Jan. 1. 1974	
Account title	No.	No.	Account title
Operating revenues			
Freight revenue; intercity common carrier.	3100	3111	Moving revenue—intercity common carrier, own rights, company driver—interstate moving.
		3112	Moving revenue—intercity common carrier, own rights, company driver—intrastate moving.
		3118	Moving revenue—intercity common carrier, own rights, company driver—overseas import and export.
		3121	Moving revenue—intercity common carrier, own rights, owner operator—interstate moving.
		3122	Moving revenue—intercity common carrier, own rights, owner operator—intrastate moving.
		3128	Moving revenue—intercity common carrier, own rights, owner operator—overseas import and export.
		3131	Moving revenue—intercity common carrier, own rights, agent—interstate moving.
		3132	Moving revenue—intercity common carrier, own rights, agent—intrastate moving.
		3133	Moving revenue—intercity common carrier, own rights, agent—overseas import and export.
		3611	Additional transportation charge—interstate moving.
		3612	Additional transportation charge—intrastate moving.
		3621	Extra stops, pickup, delivery interstate moving.
		3622	Extra stops, pickup, delivery intrastate moving.
		3631	Empty mileage—interstate moving.
		3632	Empty mileage—intrastate moving.
		3641	Miscellaneous supplementary transportation services—interstate moving.[2]
		3642	Miscellaneous supplementary transportation services—intrastate moving.[2]
Freight revenue; intercity contract carrier.	3110	3201	Moving revenue—intercity contract carrier, own rights interstate moving.
		3202	Moving revenue—intercity contract carrier, own rights intrastate moving.
		3208	Moving revenue—intercity contract carrier, own rights overseas import and export.
Freight revenue; local cartage	3120	3303	Moving revenue—local moving.
		3308	Moving revenue—local overseas import and export.
		3641	Miscellaneous supplementary transportation service—interstate moving.[3]
		3642	Miscellaneous supplementary transportation service—intrastate moving.[3]
Intercity transportation for other Class I and Class II motor carriers.	3130	3411	Moving revenue—intercity transportation for other motor carriers, company driver—interstate moving.
		3412	Moving revenue—intercity transportation for other motor carriers, company driver—intrastate moving.
		3418	Moving revenue—intercity transportation for other motor carriers, company driver—overseas import and export.
		3421	Moving revenue—intercity transportation for other motor carriers, owner operator—interstate moving.
		3422	Moving revenue—intercity transportation for other motor carriers, owner operator—intrastate moving.
		3423	Moving revenue—intercity transportation for other motor carriers, owner operator—overseas import and export.
Other operating revenues	3900	3516	Packing only—interstate—packing and crating.[1]
		3526	Unpacking only—interstate—packing and crating.[1]
		3536	Packing and unpacking—intrastate—packing and crating.[1]
		3583	Additional charges—overseas shipments—overseas import and export.
		3641	Miscellaneous supplementary transportation service—interstate moving.[3]
		3642	Miscellaneous supplementary transportation service—intrastate moving.[3]
		3811	Booking commissions—interstate moving.
		3812	Booking commissions—intrastate moving.
		3821	Origin commissions—interstate moving.
		3822	Origin commissions—intrastate moving.
		3904	Other operating revenue—indirect operating—carrier only.
Operating expenses, equipment maintenance			
Supervision	4110	4114	Salaries—supervisory and administrative personnel—indirect operating—carrier only.[1 2]
		4124	Salaries—Clerical—indirect operating—carrier only.[12]
		4174	Salaries—Officers—indirect operating—carrier only.[12]
		4194	Salaries—department and division managers—indirect operating—carrier only.[12]
		5004	Fringe benefits—indirect operating—carrier only.[12 4]

See footnotes at end of table.

FROM THE SYSTEM OF ACCOUNTS EFFECTIVE PRIOR TO JAN. 1, 1974, TO THE SYSTEM OF ACCOUNTS EFFECTIVE JAN. 1, 1974—continued

System of accounts effective prior to Jan. 1, 1974		System of accounts effective Jan. 1, 1974	
Account title	No.	No.	Account title
Office and other expenses	4120	4014	Repair Wages-Transportation Equipment only—Indirect operating—carrier only.[13]
Other maintenance expenses	4150	4901	Other wages—Indirect operating—carrier only.[13]
		5901	Fringe benefits—Indirect operating—carrier only.[13 4]
		6114	Gasoline and diesel fuel—Indirect operating—carrier only.[13]
		6124	Motor oils and lubricants—Indirect operating—carrier only.[13]
		6204	Tires and tubes—Indirect operating—carrier only.[13]
		6294	Other vehicle supplies—Indirect operating—carrier only.[13]
		6404	Vehicle repair parts—Indirect operating—carrier only.[13]
		6514	Repair materials—building—Indirect operating—carrier only.[13]
		6524	Repair materials—equipment—Indirect operating—carrier only.[13]
		6534	Repair materials—furniture and fixtures—Indirect operating—carrier only.[13]
		6614	Printed forms and office supplies—Indirect operating—carrier only.[13]
		6894	Miscellaneous supplies—Indirect operating—carrier only.[13]
		7104	Outside services—vehicle repairs and maintenance—Indirect operating—carrier only.[13]
		7214	Outside services—building repairs—Indirect operating—carrier only.[13]
		7224	Outside services—equipment repairs—Indirect operating—carrier only.[13]
		7234	Outside services—furniture and fixture repairs—Indirect operating—carrier only.[13]
		7314	Other outside services—janitorial services—Indirect operating—carrier only.[13]
		7324	Other outside services—watch and alarm services—Indirect operating—carrier only.[13]
		7404	Utilities—Indirect operating carrier only.[13]
		7504	Communication services—Indirect operating—carrier only.[13]
		7701	Travel expenses—company drivers and other operating employees—Indirect operating—carrier only.[13]
		7801	Travel and entertainment—sales, office, and management personnel—Indirect operating carrier only.[13]
		7914	Subscriptions, books, and periodicals—Indirect operating—carrier only.[13]
		7945	Postage—general & administrative—carrier only.[13]
		7994	Miscellaneous corporate expenses—Indirect operating—carrier only.[13]
		8324	Rent on office equipment—Indirect operating—carrier only.[13]
		8424	Vehicle licenses and registration fees—state and local Indirect operating—carrier only.[13]
		8434	Vehicle licenses and registration fees—federal—Indirect operating—carrier only.[13]
		8444	Gas, diesel fuel, and oil taxes state and local—Indirect operating—carrier only.[13]
		8454	Gas, diesel fuel, and oil taxes—federal—Indirect operating—carrier only.[13]
Repairs and servicing; revenue equipment—line haul.	4131	4011	Repair wages—transportation equipment only—Interstate moving.[14]
		4012	Repair wages—transportation equipment only—Intrastate moving.[14]
		4013	Repair wages—transportation equipment only—local moving.[14]
		5004	Fringe benefits—Indirect operating—carrier only.[14 4]
		6121	Motor oils and lubricants—Interstate moving.[14 4]
		6122	Motor oils and lubricants—Intrastate moving.[14 4]
		6123	Motor oils and lubricants—local moving.[14 4]
		6301	Other vehicle supplies—Interstate moving.[14]
		6302	Other vehicle supplies—Intrastate moving.[14]
		6303	Other vehicle supplies—local moving.[14]
		6401	Vehicle repair parts—Interstate moving.[14]
		6402	Vehicle repair parts—Intrastate moving.[14]
		6403	Vehicle repair parts—local moving.[14]
		7101	Outside services—vehicle repairs and maintenance—Interstate moving.[14]
		7102	Outside services—vehicle repairs and maintenance—Intrastate moving.[14]
		7103	Outside services—vehicle repairs and maintenance—local moving.[14]
Repairs and servicing; revenue equipment-pickup and delivery.	4135	4011	Repair wages—transportation equipment only—Interstate moving.[13]
		4012	Repair wages—transportation equipment only—Intrastate moving.[13]
		4013	Repair wages—transportation equipment nly—local moving.[13]
		5004	Fringe benefits—Indirect operating—carrier only.[4 13]
		6121	Motor oils and lubricants—Interstate moving.[4 13]
		6122	Motor oils and lubricants—Intrastate moving.[4 13]
		6123	Motor oils and lubricants—local moving.[4 13]
		6301	Other vehicle supplies—Interstate moving.[13]
		6302	Other vehicle supplies—Intrastate moving.[13]
		6303	Other vehicle supplies—local moving.[13]
		6401	Vehicle repair parts—Interstate moving.[13]
		6402	Vehicle repair parts—Intrastate moving.[13]
		6403	Vehicle repair parts—local moving.[13]
		7101	Outside services—vehicle repairs and maintenance—Interstate moving.[13]
		7102	Outside services—vehicle repair and maintenance—Intrastate moving.[13]
		7103	Outside services—vehicle repairs and maintenance—local moving.[13]
Employees welfare expenses	4145	5004	Fringe benefits—Indirect operating—carrier only.[4 13 15]

See footnotes at end of table.

FROM THE SYSTEM OF ACCOUNTS EFFECTIVE PRIOR TO JAN. 1, 1974, TO THE SYSTEM OF ACCOUNTS EFFECTIVE JAN. 1, 1974—continued

System of accounts effective prior to Jan. 1, 1974		System of accounts effective Jan. 1, 1974	
Account title	No.	No.	Account title
Tires and tubes; revenue equipment—line haul.	4161	6201	Tires and tubes—interstate moving.[16]
		6202	Tires and tubes—intrastate moving.[16]
		6203	Tires and tubes—local moving.[16]
Tires and tubes; revenue equipment—pickup and delivery.	4165	6201	Tires and tubes—interstate moving.[15]
		6202	Tires and tubes—intrastate moving.[15]
		6203	Tires and tubes—local moving.[15]
Operating rents	4185	8314	Rent on building property—indirect operating—carrier only.[12]
		8334	Rent on miscellaneous equipment—indirect operating—carrier only.[12]
Joint garage expense; debit	4191	———	Intentionally left blank.
Joint garage expense; credit	4196	———	Do.
Transportation			
Supervision	4210	4111	Salaries—supervisory and administrative personnel—interstate moving.
		4112	Salaries—supervisory and administrative personnel—intrastate moving.
		4113	Salaries—supervisory and administrative personnel—local moving.
		4121	Salaries—clerical—interstate moving.
		4122	Salaries—clerical—intrastate moving.
		4123	Salaries—clerical—local moving.
		4171	Salaries—officers—interstate moving.
		4172	Salaries—officers—intrastate moving.
		4173	Salaries—officers—local moving.
		4191	Salaries—department and division managers—interstate moving.
		4192	Salaries—department and division managers—intrastate moving.
		4193	Salaries—department and division managers—local moving.
		5001	Fringe benefits—interstate moving.[4]
		5002	Fringe benefits—intrastate moving.[4]
		5003	Fringe benefits—local moving.[4]
Office and other expenses	4220	4901	Other wages—interstate moving.
Other transportation expenses	4230	4902	Other wages—intrastate moving.
		4903	Other wages—local moving.
		5001	Fringe benefits—interstate moving.[4]
		5002	Fringe benefits—intrastate moving.[4]
		5003	Fringe benefits—local moving.[4]
		6514	Repair material—building—indirect operating—carrier only.[16]
		6534	Repair materials—furniture and fixtures—indirect operating—carrier only.[16]
		6611	Printed forms and office supplies—interstate moving.
		6612	Printed forms and office supplies—intrastate moving.
		6613	Printed forms and office supplies—local moving.
		6301	Miscellaneous supplies—interstate moving.
		6302	Miscellaneous supplies—intrastate moving.
		6303	Miscellaneous supplies—local moving.
		7214	Outside services—building repairs—indirect operating—carrier only.[16]
		7224	Outside services—equipment repairs—indirect operating—carrier only.[16]
		7234	Outside services—furniture and fixture repairs—indirect operating—carrier only.[16]
		7314	Other outside services—janitorial services—indirect operating—carrier only.[16]
		7324	Other outside services—watch and alarm services—indirect operating—carrier only.[16]
		7404	Utilities—indirect operating—carrier only.[16]
		7661	Purchased labor—temporary help—interstate moving.
		7662	Purchased labor—temporary help—intrastate moving.
		7663	Purchased labor—temporary help—local moving.
		7664	Purchased labor—temporary help—indirect operating—carrier only.[12]
		7701	Travel expenses—company drivers and other operating employees—interstate moving.
		7702	Travel expenses—company drivers and other operating employees—intrastate moving.
		7703	Travel expenses—company drivers and other operating employees—local moving.
		7801	Travel and entertainment—sales, office and management personnel—interstate moving.
		7802	Travel and entertainment—sales, office, and management personnel—intrastate moving.
		7803	Travel and entertainment—sales, office and management personnel—local moving.
		7914	Subscriptions, books, and periodicals—indirect operating—carrier only.[16]
		7924	Membership and dues—indirect operating—carrier only.[16]
		7994	Miscellaneous corporate expenses—indirect operating carrier only.[16]
		8324	Rent on office equipment—indirect operating—carrier only.[16]
Drivers and helpers—line haul	4231	4211	Operating wages—transportation only—intercity drivers—interstate moving.
		4212	Operating wages—transportation only—intercity drivers—intrastate moving.
		4214	Operating wages—transportation only—intercity drivers—indirect operating—carrier only.[12]

See footnotes at end of table.

FROM THE SYSTEM OF ACCOUNTS EFFECTIVE PRIOR TO JAN. 1, 1974, TO THE SYSTEM OF ACCOUNTS EFFECTIVE JAN. 1, 1974—continued

System of accounts effective prior to Jan. 1, 1974		System of accounts effective Jan. 1, 1974	
Account title	No.	No.	Account title
		4221	Operating wages—transportation only—intercity helpers—interstate moving.
		4222	Operating wages—transportation only—intercity helpers—intrastate moving.
		4224	Operating wages—transportation only—intercity helpers—indirect operating—carrier only.[2]
		4991	Other wages—interstate moving.[3]
		4992	Other wages—intrastate moving.[3]
		5001	Fringe benefits—interstate moving.[4]
		5002	Fringe benefits—intrastate moving.[4]
Drivers and helpers—pickup and delivery.	4235	4233	Operating wages—transportation only—driver—helper—local moving only—local moving.
		4234	Operating wages—transportation only—driver—helper—local indirect operating—carrier only.[2]
		4243	Operating wages—transportation only—drayage labor—overseas containers—local moving.
		4244	Operating wages—transportation only—drayage labor—overseas containers—indirect operating—carrier only.[2]
		4993	Other wages—local moving.[3]
		5003	Fringe benefits—local moving.[4]
Employees' welfare expenses	4245	5001	Fringe benefits—interstate moving.[4]
		5002	Fringe benefits—intrastate moving.[4 6]
		5003	Fringe benefits—local moving.[4 6]
Fuel for revenue equipment—line haul	4251	6111	Gasoline and diesel fuel—interstate moving.
		6112	Gasoline and diesel fuel—intrastate moving.
Fuel for revenue equipment—pickup and delivery.	4253	6113	Gasoline and diesel fuel—local moving.
Oil for revenue equipment—line haul	4261	6121	Motor oils and lubricants—interstate moving.[5]
		6122	Motor oils and lubricants—intrastate moving.[5]
Oil for revenue equipment—pickup and delivery.	4263	6123	Motor oils and lubricants—local moving.[5]
Equipment rents; intercity; with drivers.	4271	7031	Purchased transportation—tractor rents with driver from owner operators—interstate moving.
		7032	Purchased transportation—tractor rents with driver from owner operators—intrastate moving.
		7034	Purchased transportation—tractor rents with driver—from owner operators—indirect operating—carrier only.[2]
		7038	Purchased transportation—tractor rents with driver from owner operators—overseas import and export.
		7051	Purchased transportation—tractor-trailer rents with driver—from owner operator—interstate moving.
		7052	Purchased transportation—tractor-trailer rents with driver—from owner operators—intrastate moving.
		7054	Purchased transportation—tractor-trailer rents with driver—from owner operator—indirect operating—carrier only.[2]
		7058	Purchased transportation—tractor-trailer rents with driver—from owner operators—overseas import and export.
Equipment rents; intercity; without driver.	4272	7011	Purchased transportation—equipment rents—without driver—interstate moving.
		7012	Purchased transportation—equipment rents—without driver—intrastate moving.
		7014	Purchased transportation—equipment rents—without driver—indirect operating—carrier only.[2]
Other purchased transportation; intercity.	4273	7021	Purchased transportation—tractor rents with driver—from agent—interstate moving.
		7022	Purchased transportation—tractor rents with driver—from agent—intrastate moving.
		7024	Purchased transportation—tractor rents with driver—from agent—indirect operating—carrier only.[2]
		7028	Purchased transportation—tractor rents with driver—from agent—overseas import and export.
		7041	Purchased transportation—tractor-trailer rents with driver—from agent—interstate moving.
		7042	Purchased transportation—tractor-trailer rents with driver—from agent—intrastate moving.
		7044	Purchased transportation—tractor-trailer rents with driver—from agent—indirect operating—carrier only.[2]
		7048	Purchased transportation—tractor-trailer rents with driver—from agent—overseas import and export.
		7081	Purchased transportation—other transportation modes—interstate moving.
		7082	Purchased transportation—other transportation modes—intrastate moving.
		7084	Purchased transportation—other transportation modes—indirect operating—carrier only.[2]
		7088	Purchased transportation—other transportation modes—overseas import and export.
Equipment rents; pickup and delivery; with drivers.	4275	7033	Purchased transportation—tractor rents with driver from owner operators—local moving.
		7053	Purchased transportation—tractor-trailer rents with driver—from owner operator—local moving.
Equipment rents; pickup and delivery; without drivers.	4276	7013	Purchased transportation—equipment rents—without drivers—local moving.
Other purchased pickup and delivery	4277		Intentionally omitted.
Equipment rents; credit	4279	7091	Purchased transportation—equipment rents—credit—interstate moving.
		7092	Purchased transportation—equipment rents—credit—intrastate moving.
		7094	Purchased transportation—equipment rents—credit—indirect operating—carrier only.[2]
Operating rents†	4285	8316	Rent on building property—general and administrative—carrier only.

See footnotes at end of table.

FROM THE SYSTEM OF ACCOUNTS EFFECTIVE PRIOR TO JAN. 1, 1974, TO THE SYSTEM OF ACCOUNTS EFFECTIVE JAN. 1, 1974—continued

System of accounts effective prior to Jan. 1, 1974		System of accounts effective Jan. 1, 1974	
Account title	No.	No.	Account title
Supervisory salaries	4311	4114	Salaries—supervisory and administrative personnel—indirect operating—carrier only.[13]
		4174	Salaries—officers—indirect operating—carrier only.[13]
		4194	Salaries—department and division managers—indirect operating—carrier only.[13]
Salaries & fees; billing and collecting	4312	4125	Salaries—clerical—general and administrative—carrier only.[19]
		5005	Fringe benefits—general and administrative—carrier only.[4 19]
Other office employees	4313	4124	Salaries—clerical—indirect operating—carrier only.[13]
		5004	Salaries—clerical—indirect operating—carrier only.[4 13]
Office and other expenses	4320	4614	Repair wages—transportation equipment only—indirect operating—carrier only.[13]
Other terminal expenses	4330	6114	Gasoline and diesel fuel—indirect operating—carrier only.[13]
		6124	Motor oils and lubricants—indirect operating—carrier only.[13]
		6204	Tires and tubes—indirect operating—carrier only.[13]
		6304	Other vehicle supplies—indirect operating—carrier only.[13]
		6404	Vehicle repair parts—indirect operating—carrier only.[13]
		6514	Repair materials—building—indirect operating—carrier only.[13]
		6534	Repair materials—furniture and fixtures—indirect operating—carrier only.[13]
		6614	Printed forms and office supplies—indirect operating carrier only.[13]
		6615	Printed forms and office supplies—general and administrative—carrier only.[19]
		6804	Miscellaneous supplies—indirect operating—carrier only.[13]
		8444	Gas, diesel fuel, and oil taxes—State and local—indirect operating—carrier only.[13]
		8454	Gas, diesel fuel and oil taxes—Federal—indirect operating—carrier only.[13]
Salaries & wages; platform employees	4340	4114	Salaries—supervisory and administrative personnel—indirect operating—carrier only.[13]
		4904	Other wages—indirect operating—carrier only.[13]
		5004	Fringe benefits—indirect operating—carrier only.[4 13]
Employees' welfare expenses	4345	5004	Fringe benefits—indirect operating—carrier only.[4 13]
		5005	Fringe benefits—general & administrative—carrier only.[4 19]
Other terminal employees	4350	4904	Other wages—indirect operating—carrier only.[13]
		5004	Fringe benefits—general & administrative—carrier only.[4 13]
Commission agents	4360	4704	Commission agent fees—indirect operating—carrier only.
Operating rents	4385	8314	Rent on building property—indirect operating—carrier only.[13]
Joint terminal facilities; debit	4391, 4396		Intentionally omitted.
Traffic			
Supervision	4410	4114	Salaries—supervisory and administrative personnel—indirect operating—carrier only.[23]
		4124	Salaries—clerical—indirect operating—carrier only.[23]
		4144	Salaries—sales salaries—employees—indirect operating carrier only.
		4174	Salaries—officers—indirect operating—carrier only.[23]
		4194	Salaries—department and division managers—indirect operating—carrier only.[23]
		7104	Outside services—vehicle repairs and maintenance—indirect operating—carrier only.[13]
		7214	Outside services—building repairs—indirect operating—carrier only.[13]
		7224	Outside services—equipment repairs—indirect operating—carrier only[13]
		7234	Outside services—furniture and fixture repairs—indirect operating—carrier only.[13]
		7314	Other outside services—janitorial services—indirect operating—carrier only.[13]
		7324	Other outside services—janitorial services—indirect operating—carrier only.[13]
		7401	Utilities—indirect operating—carrier only.[13]
		7804	Travel and entertainment—sales, office, and management personnel—indirect operating carrier only.[13]
		7914	Subscriptions, books, and periodicals—indirect operating—carrier only.[13]
		7924	Memberships and dues—indirect operating—carrier only.[13]
		7945	Postage—general and administrative—carrier only.[19]
		7994	Miscellaneous corporate expenses—indirect operating carrier only.[13]
		8324	Rent on office equipment—indirect operating—carrier only.[13]
		8325	Rent on office equipment—general and administrative—carrier only.[19]
		8424	Vehicle licenses and registration fees—state and local indirect operating—carrier only.[13]
		8434	Vehicle licenses, and registration fees—Federal—indirect operating—carrier only.[13]
		4704	Commission agent fees—indirect operating—carrier only.[23]
		4904	Other wages—indirect operating—carrier only.[23]
		5004	Fringe benefits—indirect operating—carrier only.

See footnotes at end of table.

FROM THE SYSTEM OF ACCOUNTS EFFECTIVE PRIOR TO JAN. 1, 1974, TO THE SYSTEM OF ACCOUNTS EFFECTIVE JAN. 1, 1974—continued

System of accounts effective prior to Jan. 1, 1974		System of accounts effective Jan. 1, 1974	
Account title	No.	No.	Account title
Office and other expenses	4420	4614	Repair wages—transportation equipment only—indirect operating—carrier only.[2]
Other traffic expenses	4480	6114	Gasoline and diesel fuel—indirect operating—carrier only.[2]
		6124	Motor oils and lubricants—indirect operating—carrier only.[2]
		6204	Tires and tubes—indirect operating—carrier only.[2]
		6304	Other vehicle supplies—indirect operating—carrier only.[2]
		6404	Vehicle repair parts—indirect operating—carrier only.[2]
		6614	Printed forms and office supplies—indirect operating—carrier only.[2]
		7104	Outside services—vehicle repairs and maintenance—indirect operating—carrier only.[2]
		7404	Utilities—indirect operating—carrier only.[2]
		7804	Travel and entertainment—sales, office, and management personnel—indirect operating—carrier only.[2]
		7914	Subscriptions, books, and periodicals.[2]
		7924	Memberships and dues—indirect operating—carrier only.[2]
		7934	Conventions and meetings—indirect operating—carrier only.[2]
		7945	Postage—general & administrative—carrier only.[2]
		7994	Miscellaneous corporate expenses—indirect operating—carrier only.[2]
		8234	Rent on office equipment—indirect operating—carrier only.[2]
		8424	Vehicle licenses and registration fees—state and local—indirect operating—carrier only.[2]
		8434	Vehicle licenses and registration fees—Federal—indirect operating—carrier only.[2]
Tariffs and schedules	4430	6621	Tariffs and schedules—interstate moving.
		6622	Tariffs and schedules—intrastate moving.
		6623	Tariffs and schedules—local moving.
Employees' welfare expenses	4445	5004	Fringe Benefits—indirect operating—carrier only.[2][4]
Advertising	4450	7344	Advertising—agency—indirect operating—carrier only.
		7354	Advertising—media—indirect operating—carrier only.
		7364	Advertising—all other—indirect operating—carrier only.
Operating rents	4485	8314	Rent on building property—indirect operating—carrier only.[2]
Insurance and safety			
Supervision	4510	4114	Salaries—supervisory and administrative personnel—indirect operating—carrier only.[2]
		4124	Salaries—clerical—indirect operating—carrier only.[2]
		4174	Salaries—officers—indirect operating—carrier only.[2]
		4194	Salaries—department and division managers—indirect operating—carrier only.[2]
		5004	Fringe Benefits—indirect operating—carrier only.[2][4]
		7334	Other outside services—professional services—indirect operating—carrier only.[2]
Office and other expenses	4520	4614	Repair wages—transportation equipment only—indirect operating—carrier only.[2]
Other insurance and safety department expenses	4580	6114	Gasoline and diesel fuel—indirect operating—carrier only.[2]
		6124	Motor oils and lubricants—indirect operating—carrier only.[2]
		6204	Tires and tubes—indirect operating—carrier only.[2]
		6304	Other vehicle supplies—indirect operating—carrier only.[2]
		6404	Vehicle repair parts—indirect operating—carrier only.[2]
		6614	Printed forms and office supplies—indirect operating—carrier only.[2]
		7104	Outside services—vehicles repairs and maintenance—indirect operating—carrier only.[2]
		7404	Utilities—indirect operating—carrier only.[2]
		7804	Travel and entertainment—sales, office, and management personnel—indirect operating—carrier only.[2]
		7914	Subscriptions, books, and periodicals—indirect operating—carrier only.[2]
		7924	Memberships and dues—indirect operating—carrier only.[2]
		7945	Postage—general & administrative—carrier only.[2]
		7994	Miscellaneous corporate expenses—indirect operating—carrier only.[2]
		8234	Rent on office equipment—indirect operating—carrier only.[2]
		8424	Vehicle licenses and registration fees—State and local—indirect operating—carrier only.[2]
		8434	Vehicle licenses and registration fees—Federal—indirect operating—carrier only.[2]
Public liability and property damage	4530	8621	Public liability and property damage—premiums paid—interstate moving.
		8622	Public liability and property damage—premiums paid—intrastate moving.
		8623	Public liability and property damage—premiums—paid local moving.
		8624	Public liability and property damage—premiums paid indirect operating—carrier only.
		8631	Public liability and property damage—collections from haulers (credit)—interstate moving.
		8632	Public liability and property damage—collections from haulers (credit)—intrastate moving.

See footnotes at end of table.

FROM THE SYSTEM OF ACCOUNTS EFFECTIVE PRIOR TO JAN. 1, 1974, TO THE SYSTEM OF ACCOUNTS EFFECTIVE JAN. 1, 1974—continued

System of accounts effective prior to Jan. 1, 1974		System of accounts effective Jan. 1, 1974	
Account title	No.	No.	Account title
		8633	Public liability and property damage—collections from haulers (credit)—local moving.
		8634	Public liability and property damage—collections from haulers (credit)—indirect operating—carrier only.[22]
		8721	Provision for claims—self-insured portion—public liability and property damage—interstate moving.
		8722	Provision for claims—self-insured portion—public liability and property damage—intrastate moving.
		8723	Provision for claims—self-insured portion—public liability and property damage—local moving.
		8724	Provision for claims—self-insured portion—public liability and property damage—indirect operating—carrier only.
Workmen's compensation	4540	5035	Workmen's compensation—general and administrative—carrier only.
Employees' welfare expenses	4545	5004	Fringe benefits—indirect operating—carrier only.[4 21]
Cargo loss and damage	4550	8611	Cargo loss and damage insurance premiums paid—interstate moving.
		8612	Cargo loss and damage insurance—premiums paid—intrastate moving.
		8613	Cargo loss and damage insurance—premiums paid local moving.
		8614	Cargo loss and damage insurance—premiums paid—indirect operating—carrier only.[22]
		8711	Provision for claims—self-insured portion—cargo loss and damage—interstate moving.
		8712	Provision for claims—self-insured portion—cargo loss and damage—intrastate moving.
		8713	Provision for claims—self-insured portion—cargo loss and damage.
		8714	Provisions for claims—self-insured portion—cargo loss and damage—indirect operating—carrier only.[22]
Fire, theft and collision	4560	8641	Fire, theft, and collision insurance—premiums paid—interstate moving.
Other insurance expense	4570	8642	Fire, theft, and collision insurance—premiums paid—intrastate moving.
		8643	Fire, theft, and collision insurance—premiums paid—local moving.
		8644	Fire, theft, and collision insurance—premiums paid—indirect operating—carrier only.[22]
		8651	Fire, theft, collision—collections from haulers (credit)—interstate moving.
		8652	Fire, theft, and collision—collections from haulers (credit)—intrastate moving.
		8653	Fire, theft, and collision—collections from haulers (credit)—local moving.
		8654	Fire, theft, and collision insurance—collections from haulers (credit)—indirect operating—carrier only.[22]
		8663	Insurance on buildings and structures—general and administrative—carrier only.
		8695	Other insurance expenses—general and administrative—
		8741	Provisions for claims—self-insured portion—fire, theft, and collision—interstate moving.
		8742	Provision for claims—self-insured portion—fire, theft, and collision—intrastate moving.
		8743	Provision for claims—self-insured portion—fire, theft, and collision—local moving.
		8744	Provisions for claims—self-insured portion fire, theft, and collision—indirect operating—carrier only
Operating rents	4595	8314	Rent on building property—indirect operating—carrier only (j).
Administrative and general			
Salaries; general officers	4611	4175	Salaries—officers—general and administrative—carrier only.
		4195	Salaries—department and division managers—general and administrative—carrier only.
Salaries; revenue accounting	4612	4125	Salaries—clerical—general and administrative—carrier only.
		5005	Fringe benefits—general and administrative—carrier only.[4]
Salaries; other general office employees	4613	4115	Salaries—supervisory and administrative personnel—general and administrative—carrier only.
Purchasing and store expenses	4675		
Other general expenses	4680	4125	Salaries—clerical—general and administrative—carrier only.
		4905	Other wages—general and administrative—carrier only.
		5005	Fringe benefits—general and administrative—carrier only.[4]
		6515	Repair materials—building—general and administrative—carrier only.
		7995	Miscellaneous corporate expenses.
Expenses of general officers	4621	4615	Repair wages—transportation equipment only—general and administrative—carrier only.
Expenses of general office employees	4622	6405	Vehicle repair parts—general and administrative—carrier only.
		7105	Outside services—vehicle repairs and maintenance—general and administrative—carrier only.
		7805	Travel and entertainment—sales, office, and management personnel—general and administrative—carrier only.
		7925	Membership and dues—general and administrative—carrier only.
		8425	Vehicle licenses and registration fees—State and local—general and administrative—carrier only.
		8435	Vehicle licenses and registration fees—Federal—general and administrative—carrier only.

See footnotes at end of table.

FROM THE SYSTEM OF ACCOUNTS EFFECTIVE PRIOR TO JAN. 1, 1974, TO THE SYSTEM OF ACCOUNTS EFFECTIVE JAN. 1, 1974—continued

System of accounts effective prior to Jan. 1, 1974		System of accounts effective Jan. 1, 1974	
Account title	No.	No.	Account title
Other general office expenses	4623	6525	Repair materials—equipment—general and administrative—carrier only.
		6535	Repair materials—furniture and fixtures—general and administrative—carrier only.
		6615	Printed forms and office supplies—general and administrative—carrier only.
		6805	Miscellaneous supplies—general and administrative—carrier only.
		7215	Outside services—building repairs—general and administrative—carrier only.
		7225	Outside services—equipment repairs—general and administrative—carrier only.
		7235	Outside services—furniture and fixtures repairs—general and administrative—carrier only.
		7315	Other outside services—janitorial services—general and administrative—carrier only.
		7325	Other outside services—watch and alarm services—general and administrative—carrier only.
		7405	Utilities—general and administrative—carrier only.
		7915	Subscriptions, books, and periodical—general and administrative—carrier only.
		7945	Postage—general and administrative—carrier only.
		8325	Rent on office equipment—general and administrative—carrier only.
Law expenses	4630	7335	Other outside services—professional services—general and administrative—carrier only.
Outside auditing expenses	4635		
Management and supervision fees	4650		
Regulatory expenses	4670		
Communication service	4640	7504	Communication services—indirect operating—carrier only.
		7505	Communication services—general and administrative—carrier only.
Employee's welfare expenses	4645	5005	Fringe benefits—general and administrative—carrier only.[4]
Uncollectible revenues	4660	8905	Uncollectible revenues—general and administrative—carrier only.
Operating rents	4685	8314	Rent on building property—indirect operating—carrier only.
		8315	Rent on building property—general and administrative—carrier only.
Joint operating expenses; debit	4691		Intentionally omitted.
Joint operating expenses; credit	4690		Do.
Depreciation expense			
Depreciation of structures	5010	8145	Depreciation—building and structures—general and administrative—carrier only.
Depreciation of revenue equipment—line haul.	5021	8111	Depreciation—revenue equipment—interstate moving.
		8112	Depreciation—revenue equipment—intrastate moving.
Depreciation of revenue equipment—pickup and delivery.	5025	8113	Depreciation—revenue equipment—local moving.
Depreciation of service cars and equipment.	5030	8134	Depreciation—service cars and equipment—indirect operating—carrier only.
		8135	Depreciation—service cars and equipment—indirect operating—carrier only.
Depreciation of shop and garage equipment.	5040	8124	Depreciation—shop and garage equipment—indirect operating carrier only.
Depreciation of furniture and office equipment.	5050	8154	Depreciation—furniture and office equipment—indirect operating—carrier only.
		8155	Depreciation—furniture and office equipment—general and administrative—carrier only.
Depreciation of miscellaneous equipment.	5060	8191	Depreciation—miscellaneous equipment—interstate moving
		8192	Depreciation—miscellaneous equipment—intrastate moving.
		8193	Depreciation—miscellaneous equipment—local moving.
		8194	Depreciation—miscellaneous equipment—indirect operating carrier only.
		8195	Depreciation—miscellaneous equipment—general and administrative—carrier only.
Depreciation of improvements to leasehold property.	5070	8215	Amortization of leasehold improvements—general and administrative—carrier only.
Depreciation of undistributed property.	5080	8175	Depreciation—undistributed property—general and administrative—carrier only.
Depreciation adjustment	5100	8915	Gains on disposition of operating assets—general and administrative—carrier only.[5]
		8925	Losses on disposition of operating assets—general and administrative—carrier only.[5]
Amortization expenses			
Amortization of carrier operating property.	5160	8225	Amortization expense (other) general and administrative—carrier only.
		8915	Gains on disposition of operating assets—general and administrative—carrier only.[5]
		8925	Losses on disposition of operating assets—general and administrative—carrier only.[5]
Operating Taxes and licenses			
Gasoline, other fuel and oil taxes—line haul equipment.	5211	8441	Gas, diesel fuel, and oil taxes—State and local—interstate moving.
		8442	Gas, diesel fuel and oil taxes—State and local—intrastate moving.
		8451	Gas, diesel fuel, and oil taxes—Federal—interstate moving.
		8452	Gas, diesel fuel and oil taxes—Federal—intrastate moving.
Gasoline, other fuel and oil taxes—pickup and delivery equipment.	5215	8443	Gas, diesel fuel and oil taxes—State and local—local moving.
		8453	Gas, diesel fuel, and oil taxes—Federal—local moving.
Vehicle license and registration fees—line haul equipment.	5221	8421	Vehicle licenses and registration fees—State and local interstate moving.
		8422	Vehicle licenses and registration fees—State and local intrastate moving.
		8431	Vehicle licenses and registration fees—Federal—interstate moving.
		8432	Vehicle licenses and registration fees—Federal—intrastate moving.

See footnotes at end of table.

FROM THE SYSTEM OF ACCOUNTS EFFECTIVE PRIOR TO JAN. 1, 1974, TO THE SYSTEM OF ACCOUNTS EFFECTIVE JAN. 1, 1974—continued

System of accounts effective prior to Jan. 1, 1974		System of accounts effective Jan. 1, 1974	
Account title	No.	No.	Account title
Vehicle license and registration fees—pickup and delivery equipment.	5225	8423	Vehicle licenses and registration fees—State and local—local moving.
		8433	Vehicle licenses and registration fees—Federal—local moving.
Real estate and personal property taxes	5230	8414	Real estate and personal property taxes—indirect operating—carrier only.
		8415	Real estate and personal property taxes—general and administrative—carrier only.
Social security taxes	5240	5115	FICA taxes—general and administrative—carrier only.[1]
		5125	Federal unemployment taxes—general and administrative—carrier only.[1]
		5135	State unemployment taxes—general and administrative—carrier only.[1]
Other taxes	5250	8484	Gas, diesel fuel, and oil taxes—State and local—indirect operating—carrier only.
		8485	Gas, diesel fuel, and oil taxes—State and local—general and administrative—carrier only.
		8494	Other taxes—State and local—indirect operating—carrier only.
		8495	Other taxes—State and local—general and administrative—carrier only.
Lease of distinct operating unit; debit	5400	------	Intentionally omitted.
Lease of distinct operating unit; credit	5500	------	Do.
Other ordinary income			
Income from noncarrier operations; net	6100	3516	Packing only—interstate—packing and crating.[2]
		3526	Unpacking only—interstate—packing and crating.[2]
		3536	Packing and unpacking—intrastate—packing and crating.[2]
		3578	Thru-container packing and loading—overseas import and export.
		3596	Other packing and crating service revenue—packing and crating.
		3598	Other packing and crating service revenue—packing and crating.
		3717	Storage household goods—SIT interstate—warehousing.
		3727	Warehouse handling, in/out—SIT interstate—warehousing.
		3737	Storage household goods—SIT intrastate—warehousing.
		3747	Warehouse handling in/out—SIT intrastate—warehousing.
		3757	Storage—other than carrier shipments—warehousing.
		3767	Warehouse handling in/out—other than carrier shipments—warehousing.
		3836	Packing commissions—packing and crating.
		3909	Other operating revenue (classes I and II)—indirect operating—noncarrier.
			Because of the extensive list, the noncarrier operating expense accounts which become effective Jan. 1, 1974, are shown in appendix A to this conversion table.
		9100	Income from noncarrier operations (net).
		9110	Income from noncarrier operations.
		9120	Expenses of noncarrier operations.
Interest income	6300	9210	Interest income.
Dividend income	6400	9220	Dividend income.
Other nonoperating income	6500	9410	Other nonoperating income.
Deductions from ordinary income			
Interest	7100	9610	Interest expense—equipment obligations—general and administrative.
		9620	Interest expense—advances—general and administrative.
		9630	Interest expense—bonds—general and administrative.
		9640	Interest expense—other long-term obligations—general and administrative.
		9650	Interest expense—current obligations—general and administrative.
		9660	Interest expense-matured obligations—general and administrative.
Amortization of debt discount and expense.	7300	9670	Amortization of debt discount and expense.
Amortization of premiums on debt—credit.	7400	9680	Amortization of premium on debt—credit.
Other deductions	7500	9420	Other nonoperating deductions.
		9421	Bad debts.
		9422	Amortization (franchises, permits, and other).
		9423	Life insurance premiums (nontax deductible).
		9429	Other.
		9510	Nonoperating gains on disposition of other assets.
		9520	Nonoperating losses on disposition of other assets.
		9530	Gains on disposition of land and structures.
		9540	Losses on disposition of land and structures.
Income taxes			
Federal income taxes	8810	9710	Federal income taxes.
State income taxes	8820	9720	State income taxes.
Other income taxes	8830	9730	Other income taxes.
Extraordinary and prior period items			
Extraordinary items (net)	8910	9810	Extraordinary items (net).
Prior period items (net)	8930	9820	Prior period items (net).
Income taxes on extraordinary and prior period items.	8950	9850	Income taxes on extraordinary and prior period items.

See footnotes at end of table.

TABLE III.—GUIDE TO SYMBOLS—CLASS I

[1] Applies only when service is performed by carrier personnel.
[2] Applies ony when service is performed by noncarrier personnel.
[3] See detail account description. Applies only to certain amounts which were redistributed from accounts 3100, 3120, and 3900, of prior ICC regulatory System of Accounts.
[4] Applies to amounts in this account which were redistributed from accounts 5005, 5005, and 5075.
[5] Applies to amounts for grease, lubricants, and coolants in this account.
[6] Applies to amounts in this account which were redistributed from accounts 5015, 5025, 5045, and 5055.
[7] Applies to amounts for oil in this account.
[8] Applies to expenditures which are not applicable to revenue vehicles.
[9] Applies to carrier operating property only.
[10] Applies to fixed term intangible property only (see also account 9120).
[11] Applies to amounts in this account prior to redistribution to the 5100 account series.
[12] Applies only to portion relating to equipment maintenance hourly supervisors and clerks.
[13] Applies only to portion relating to services, supplies, structures, or equipment maintenance employees necessary for servicing equipment and vehicles in the equipment maintenance department.
[14] Applies only to portion relating to services, supplies, or employees servicing line haul equipment.
[15] Applies only to portion relating to services, supplies, or employees servicing pickup and delivery equipment.
[16] Applies only to expenses of the transportation department relating to employees, services, supplies, or structures.
[17] Applies only to nonproductive wages of drivers and helpers.
[18] Applies only to portion of expenses relating to platform and/or terminal employees, services, supplies, structures.
[19] Applies only to portion of expenses relating to the terminal billing and collection function.
[20] Applies only to the portion of expenses relating to the traffic and sales function, such as employee wages, services, supplies, or structures.
[21] Applies only to the portion of expenses relating to the insurance and safety function, such as employee wages, services, supplies, or structures.
[22] Account is to be used only to record expenses from "motor carrier operation's other than household goods operations."

TABLE III.—*Class I Household Goods Carriers*

APPENDIX A.—CONVERSION OF NONCARRIER OPERATING EXPENSES[1]

	Natural classification	Activities noncarrier			
		Packing and crating	Warehousing	Overseas import and export	Indirect operating
		6	7	8	9
411	Supervisory and administrative personnel	4116	4117	4118	4119
412	Clerical	4126	4127	4128	4129
414	Sales salaries—employees				4149
417	Officers	4176	4177	4178	4179
419	Department and division managers	4196	4197	4198	4199
431	Packer wages—interstate moves	4316			
432	Packer wages—intrastate moves	4326			
433	Packer wages—overseas shipments			4338	
441	Warehouse labor—household		4117		
442	Warehouse handling—SIT interstate		4127		
443	Warehouse handling—SIT intrastate		4137		
462	Other repair wages	4626	4627	4628	4629
470	Commission agent fees				4709
490	Other wages	4906	4907	4908	4909
500	Fringe benefits	5006	5007	5008	5009
501	Contributions to Union Welfare Funds				5019
502	Employees' group insurance				5029
503	Workmen's compensation				5039
504	Pension and retirement plans				5049
505	Vacation pay				5059
506	Holiday pay				5069
507	Miscellaneous paid time off				5079
509	Other employee benefits				5099
510	Payroll taxes	5106	5107	5108	5109
511	FICA taxes				5119
512	Federal unemployment taxes				5129
513	State unemployment taxes				5139
611	Gasoline and diesel fuel	6116	6117		6119
612	Motor oils and lubricants	6126	6127		6129
620	Tires and tubes	6206	6207		6209
630	Other vehicle supplies	6306	6307		6309
640	Vehicle repair parts	6406	6407		6409
651	Repair materials—building	6516	6517	6518	6519
652	Repair materials—equipment	6526	6527	6528	6529
653	Repair materials—furniture and fixtures	6536	6537	6538	6539
661	Printed forms and office supplies	6616	6617	6618	6619
662	Tariffs and schedules	6626	6627	6628	
670	Packing and crating materials and supplies	6706	6707	6708	
680	Miscellaneous supplies	6806	6807	6808	6809
710	Outside services—vehicle repairs (other than vehicles)	7106	7107		7109
721	Outside services—building repairs	7216	7217	7218	7219
722	Outside services—equipment repairs	7226	7227	7228	7229
723	Outside services—furniture and fixture repairs	7236	7237	7238	7239
731	Janitorial services	7316	7317	7318	7319
732	Watch and alarm services	7326	7327	7328	7329
733	Professional services				7339
734	Advertising—agency				7349
735	Advertising—media				7359
736	Advertising—all other				7369
740	Utilities		7497	7498	7499
750	Communications services			7508	7509
770	Travel expenses—company drivers and other operating employees	770.	7707	7708	7709
780	Travel and entertainment—sales, office, and management personnel	7806	7807	7808	7809
791	Subscriptions, books, and periodicals				7919
792	Memberships and dues				7929
793	Conventions and meetings				7939
794	Postage				7949
799	Miscellaneous corporate expenses				7999
811	Depreciation—revenue equipment	8116			
812	Depreciation—shop and garage equipment				8129
813	Depreciation—service cars and equipment		8137	8138	8139
814	Depreciation—buildings and structures	8146	8147	8148	8149

See footnotes at end of table.

TABLE IV.—GUIDE TO SYMBOLS—CLASS II

[1] Applies only when service is performed by carrier personnel.
[2] Applies only when service is performed by noncarrier personnel.
[3] See detail account description. Applies only to certain amounts which were redistributed from accounts 3100, 3120, and 3900, of prior ICC regulatory System of Accounts.
[4] Applies to amounts in this account which were redistributed from accounts 5025, 5045, 5075, and 5095.
[5] Applies to amounts for grease, lubricants and coolants in this account.
[6] Applies to amounts in this account which were redistributed from account 5075.
[7] Does not apply to amounts for grease, lubricants, and coolants.
[8] Applies to carrier operating property only.
[9] Applies to fixed term intangible property only (see also account 9100).
[10] Applies to amounts in this account prior to redistribution to the 5100 account series.
[11] Applies only to portion relating to equipment maintenance hourly supervisors and clerks.
[12] Applies only to portion relating to services, supplies, structures, or equipment maintenance employees necessary for servicing equipment and vehicles in the equipment maintenance department.
[13] Applies only to portion relating to services, supplies, or employees servicing line haul equipment.
[14] Applies only to portion relating to services, supplies, or employees servicing pickup and delivery equipment.
[15] Applies only to expenses of the transportation department relating to employees, services, supplies, or structures.
[16] Applies only to nonproductive wages of drivers and helpers.
[17] Applies only to portion of expenses relating to platform and/or terminal employees, services, supplies, or structures.
[18] Applies only to portion of clerical and administrative expenses relating to the terminal billing and collection function.
[19] Applies only to the portion of expenses relating to the traffic and sales function, such as employee wages, services, supplies, or structures.
[20] Applies only to the portion of expenses relating to the insurance and safety function, such as employee wages, services, supplies, or structures.
[21] Account is to be used only to record expenses from "motor carrier operations other than household goods operations."
[22] Applies only to printed forms and office supplies.
[23] Applies only to office equipment.
[24] Applies only to clerical and/or administrative employees for the terminal or platform functions.
[25] Applies only to tariffs and schedules.
[26] Applies only to postage.
[27] Applies only to public liability and property damage.
[28] Applies only to cargo loss and damage.
[29] Applies only to fire, theft, and collision.
[30] Applies only to officers, department, and division managers.
[31] Applies only to clerical, supervisory, and administrative personnel.
[32] Applies only to building property.
[33] Applies only to miscellaneous corporate expenses.
[34] Excludes miscellaneous corporate expenses.
[35] Excludes building property.

TABLE III.—*Class I Household Goods Carriers*

APPENDIX A.—CONVERSION OF NONCARRIER OPERATING EXPENSES[1]

	Natural classification	Activities noncarrier			
		Packing and crating	Warehousing	Overseas import and export	Indirect operating
		6	7	8	9
815	Depreciation—furniture and office equipment	8156	8157	8158	8159
817	Depreciation—undistributed property				8179
819	Depreciation—miscellaneous equipment	8196	8197	8198	8199
821	Amortization of leasehold improvements		8217	8218	8219
822	Amortization expense—other				8229
831	Rent on building property		8317	8318	8319
832	Rent on office equipment				8329
833	Rent on miscellaneous equipment	8336	8337	8338	8339
841	Real estate and personal property taxes		8417	8418	8419
842	Vehicle licenses and registration fees—State and local	8426			8429
843	Vehicle licenses and registration fees—Federal	8436			8439
844	Gas, diesel fuel, and oil taxes—State and local	8446			
845	Gas, diesel fuel, and oil taxes—Federal	8456			
848	Other taxes—Federal				8489
849	Other taxes—State and local				8499
861	Cargo loss and damage insurance—premiums paid		8617	8618	8619
862	Public liability and property damage—premiums paid	8626			8629
864	Fire, theft, and collision insurance—premiums paid	8646			8649
866	Insurance on buildings and structures		8667		8669
869	Other insurance expense		8697		8699
871	Claims for loss and damage		8717	8718	8719
872	Claims for loss and damage—public liability and property	8726			8729
874	Claims for loss and damage—fire, theft, and collision	8746	8747		8749
880	Uncollectible revenue				8809
891	Gains on disposition of operating assets				8919
892	Losses on disposition of operating assets				8929

[1] These expenses were previously recorded in one account, 6100. However, because the present accounts, effective Jan. 1, 1974, are so numerous they are listed here rather than within the conversion table. See account 6100 in the conversion table for the other details involved in converting the noncarrier operating expense accounts.

See footnotes at end of table.

TABLE IV.—*Class II household goods carriers—revenue and expense account number conversion table.*

FROM THE SYSTEM OF ACCOUNTS EFFECTIVE PRIOR TO JAN. 1, 1974, TO THE SYSTEM OF ACCOUNTS EFFECTIVE JAN. 1, 1974

System of accounts effective prior to Jan. 1, 1974		System of accounts effective Jan. 1, 1974	
Account title	No.	No.	Account title
Operating revenues			
Freight revenue; intercity common carrier.	310	3111	Moving revenue—Intercity common carrier, own rights, company driver—Interstate moving.
		3112	Moving revenue—Intercity common carrier, own rights, company driver—Intrastate moving.
		3118	Moving revenue—Intercity common carrier, own rights, company driver—Overseas import and export.
		3121	Moving revenue—Intercity common carrier, own rights, owner operator—Interstate moving.
		3122	Moving revenue—Intercity common carrier, own rights, owner operator—Intrastate moving.
		3128	Moving revenue—Intercity common carrier, own rights, owner operator—Overseas import and export.
		3131	Moving revenue—Intercity common carrier, own rights, agent—Interstate moving.
		3132	Moving revenue—Intercity common carrier, own rights, agent—Intrastate moving.
		3138	Moving revenue—Intercity common carrier, own rights, agent—Overseas import and export.
		3901	Supplementary transportation service—Interstate moving.[3]
		3902	Supplementary transportation service—Intrastate moving.[3]
Freight revenue; intercity contract carrier.	311	3291	Moving revenue—Intercity contract carrier, own rights, interstate moving.
		3292	Moving revenue—Intercity contract carrier, own rights, intrastate moving.
		3293	Moving revenue—Intercity contract carrier, own rights, overseas import and export.
Freight revenue; local cartage	312	3308	Moving revenue—local, local moving.
		3308	Moving revenue—local, overseas import and export.
		3901	Supplementary transportation service—Interstate moving.[3]
		3902	Supplementary transportation service—Intrastate moving.[3]
Intercity transportation for other Class II and Class I motor carriers.	313	3411	Moving revenue—Intercity transportation for other motor carriers, company driver—Interstate moving.
		3412	Moving revenue—Intercity transportation for other motor carriers, company driver—Intrastate moving.
		3418	Moving revenue—Intercity transportation for other motor carriers, company driver—Overseas import and export.
		3421	Motor revenue—Intercity transportation for other motor carriers, owner operator—Interstate moving.
		3422	Moving revenue—Intercity transportation for other motor carriers, owner operator—Intrastate moving.
		3423	Moving revenue—Intercity transportation for other motor carriers, owner operator—Overseas import and export.
Other operating revenues	390	3510	Packing only—Interstate—packing and crating.[1]
		3520	Unpacking only—Interstate—packing and crating.[1]
		3533	Packing and unpacking—Intrastate—packing and crating.[1]
		3538	Additional charges—Overseas shipments—Overseas import and export.
		3901	Supplementary transportation service—Interstate moving.[3]
		3902	Supplementary transportation service—Intrastate moving.[3]
		3811	Booking commissions—Interstate moving.
		3812	Booking commissions—Intrastate moving.
		3821	Origin commissions—Interstate moving.
		3822	Origin commissions—Intrastate moving.
		3901	Other operating revenue—Indirect operating—carrier only.
Operation and maintenance expense			
Supervision, office and other expenses	411	4104	Salaries—Indirect operating—carrier only.[12]
Other maintenance expenses	413	4014	Repair wages—transportation equipment only—Indirect operating—carrier only.[12]
		4904	Other wages—Indirect operating—carrier only.[12]
		5004	Fringe benefits—Indirect operating—carrier only.[4 12 13]
		6114	Gasoline and diesel fuel—Indirect operating—carrier only.[12]
		6204	Tires and tubes—Indirect operating—carrier only.[12]
		6304	Other vehicle supplies—Indirect operating—carrier only.[12]
		6404	Vehicle repair parts—Indirect operating—carrier only.[12]
		6504	Repair materials (other than vehicle)—Indirect operating—carrier only.[12]
		6604	Printing and office supplies—Indirect operating—carrier only.[12]
		6804	Miscellaneous supplies—Indirect operating—carrier only.[12]
		7104	Outside services—vehicle repairs and maintenance—Indirect operating—carrier only.[12]
		7204	Outside services—repairs (other than vehicles)—Indirect operating—carrier only.[12]
		7314	Other outside services—janitorial services—Indirect operating—carrier only.[12]
		7404	Utilities—Indirect operating—carrier only.[12]
		7504	Communication services—Indirect operating—carrier only.[12]
		7704	Travel expenses—company drivers and other operating employees—Indirect operating—carrier only.[12]
		7804	Travel and entertainment—sales, office, and management personnel—Indirect operating—carrier only.[12]
		7904	General expenses—Indirect operating—carrier only.[12]
		7905	General expenses—general and administrative—carrier only.[12 26]
		8304	Rent—other than revenue equipment—Indirect operating—carrier only.[12]
		8424	Vehicle licenses and registration fees—State and local—Indirect operating—carrier only.[12]
		8434	Vehicle licenses and registration fees—Federal—Indirect operating—carrier only.[12]
		8444	Gas, diesel fuel, and oil taxes—State and local—Indirect operating—carrier only.[12]
		8454	Gas, diesel fuel, and oil taxes—Federal—Indirect operating—carrier only.[12]

See footnotes at end of table.

FROM THE SYSTEM OF ACCOUNTS EFFECTIVE PRIOR TO JAN. 1, 1974, TO THE SYSTEM OF ACCOUNTS EFFECTIVE JAN. 1, 1974—continued

System of accounts effective prior to Jan. 1, 1974		System of accounts effective Jan. 1, 1974	
Account title	No.	No.	Account title
Repairs and service—revenue equipment—line haul.	413.1	4611	Repair wages—transportation equipment only—interstate moving.[13]
		4612	Repair wages—transportation equipment only—intrastate moving.[13]
		4613	Repair wages—transportation equipment only—local moving.[13]
		5004	Fringe benefits—indirect operating—carrier, only.[13 4]
		6111	Gasoline and diesel fuel—interstate moving.[13 4]
		6112	Gasoline and diesel fuel—intrastate moving.[13 4]
		6113	Gasoline and diesel fuel—local moving.[13 4]
		6301	Other vehicle supplies—interstate moving.[13]
		6302	Other vehicle supplies—intrastate moving.[13]
		6303	Other vehicle supplies—local moving.[13]
		6401	Vehicle repair parts—interstate moving.[13]
		6402	Vehicle repair parts—intrastate moving.[13]
		6403	Vehicle repair parts—local moving.[13]
		7101	Outside services—vehicle rpeairs and maintenance—interstate moving.[13]
		7102	Outside services—vehicle repairs and maintenance—intrastate moving.[13]
		7103	Outside services—vehicle repairs and maintenance—local moving.[13]
Repairs and service—revenue equipment—pickup and delivery.	413.5	4611	Repair wages—transportation equipment only—interstate moving.[14]
		4612	Repair wages—transportation equipment only—intrastate moving.[14]
		4613	Repair wages—transportation equipment only—local moving.[14]
		5004	Fringe benefits—indirect operating—carrier only.[14 4]
		6111	Gasoline and diesel fuel—interstate moving.[14 4]
		6112	Gasoline and diesel fuel—intrastate moving.[14 5]
		6113	Gasoline and diesel fuel—local moving.[14 5]
		6301	Other vehicle supplies—interstate moving.[14]
		6302	Other vehicle supplies—intrastate moving.[14]
		6303	Other vehicle supplies—local moving.[14]
		6401	Vehicle repair parts—interstate moving.[14]
		6402	Vehicle repair parts—intrastate moving.[14]
		6403	Vehicle repair parts—local moving.[14]
		7101	Outside services—vehicle repairs and maintenance—interstate moving.[14]
		7102	Outside services—vehicle repairs and maintenance—intrastate moving.[14]
		7103	Outside services—vehicle repairs and maintenance—local moving.[14]
Tires and tubes; revenue equipment—line haul.	416.1	6201	Tires and tubes—interstate moving.[13]
		6202	Tires and tubes—intrastate moving.[13]
		6203	Tires and tubes—local moving.[13]
Tires and tubes; revenue equipment—pickup and delivery.	416.5	6201	Tires and tubes—interstate moving.[14]
		6202	Tires and tubes—intrastate moving.[14]
		6203	Tires and tubes—local moving.[14]
Joint garage expense—net	4191	------	Intentionally omitted.
Transportation			
Supervision, office and other expenses	421	4101	Salaries—interstate moving.
		4102	Salaries—intrastate moving.
Other transportation expenses	428	4103	Salaries—local moving.
		4901	Other wages—interstate moving.
		4902	Other wages—intrastate moving.
		4903	Other wages—local moving.
		5001	Fringe benefits—interstate moving.[4]
		5002	Fringe benefits—intrastate moving.[4]
		5003	Fringe benefits—local moving.[4]
		6504	Repair materials (other than vehicle) indirect operating—carrier only.[15]
		6601	Printing and office supplies—interstate moving.[22]
		6602	Printing and office supplies—intrastate moving.[22]
		6603	Printing and office supplies—local moving.[22]
		6801	Miscellaneous supplies—interstate moving.
		6802	Miscellaneous supplies—intrastate moving.
		6803	Miscellaneous supplies—local moving.
		7204	Outside services—repairs (other than vehicle) indirect operating—carrier only.[15]
		7314	Other outside services—janitorial services—indirect operating—carrier only.[15]
		7404	Utilities—indirect operating—carrier only.[15]
		7661	Purchased labor—temporary help—interstate moving.
		7662	Purchased labor—temporary help—intrastate moving.
		7663	Purchased labor—temporary help—local moving.
		7664	Purchased labor—temporary help—indirect operating—carrier only.[21]
		7701	Travel expenses—company drivers and other operating employees—interstate moving.
		7702	Travel expenses—company drivers and other operating employees—intrastate moving.
		7703	Travel expenses—company drivers and other operating employees—local moving.
		7801	Travel and entertainment—sales, office, and management personnel—interstate moving.
		7802	Travel and entertainment—sales, office, and management personnel—intrastate moving.
		7803	Travel and entertainment—sales, office and management personnel—local moving.
		7904	General expenses—indirect operating—carrier only.[15]
		8304	Rent—other than revenue equipment—indirect operating carrier only.[15]

See footnotes at end of table.

FROM THE SYSTEM OF ACCOUNTS EFFECTIVE PRIOR TO JAN. 1, 1974, TO THE SYSTEM OF ACCOUNTS EFFECTIVE JAN. 1, 1974—continued

System of accounts effective prior to Jan. 1, 1974		System of accounts effective Jan. 1, 1974	
Account title	No.	No.	Account title
Drivers and helpers—line haul	423.1	4211	Operating wages—transportation only—Intercity drivers—interstate moving.
		4212	Operating wages—transportation only—Intercity drivers—intrastate moving.
		4214	Operating wages—transportation only—Intercity drivers—indirect operating—carrier only.[2]
		4221	Operating wages—transportation only—Intercity helpers—interstate moving.
		4222	Operating wages—transportation only—Intercity helpers—intrastate moving.
		4224	Operating wages—transportation only—Intercity helpers—indirect operating—carrier only.[2]
		4901	Other wages—interstate moving.[3]
		4902	Other wages—intrastate moving.[3]
		5001	Fringe benefits—interstate moving.[4]
		5002	Fringe benefits—intrastate moving.[4]
Drivers and helpers—pickup and delivery.	423.5	4233	Operating wages—transportation only—driver—helper—local moving only—local moving.
		4234	Operating wages—transportation only—driver—helper—local—indirect operating—carrier only.[2]
		4243	Operating wages—transportation only—drayage labor—overseas containers—local moving.
		4244	Operating wages—transportation only—drayage labor—overseas containers—indirect operating—carrier only.[2]
		4903	Other wages—local moving.[3]
		5003	Fringe benefits—local moving.
Fuel and oil—revenue equipment—line haul.	425.1	6111	Gasoline and diesel fuel—interstate moving.[7]
		6112	Gasoline and diesel fuel—intrastate moving.[7]
Fuel and oil—revenue equipment—pickup and delivery.	425.5	6113	Gasoline and diesel fuel—local moving.[7]
Equipment rents; intercity; with drivers.	427.1	7631	Purchased transportation—tractor rents with driver from owner operators—interstate moving.
		7632	Purchased transportation—tractor rents with driver from owner operators—intrastate moving.
		7634	Purchased transportation—tractor rents with driver from owner operators—indirect operating—carrier only.[2]
		7638	Purchased transportation—tractor rents with driver from owner operators—overseas import and export.
		7651	Purchased transportation—tractor-trailer rents with driver—from owner operator—interstate moving.
		7652	Purchased transportation—tractor-trailer rents with driver—from owner operator—intrastate moving.
		7654	Purchased transportation—tractor-trailer rents with driver—from owner operator—indirect operating—carrier only.[2]
		7658	Purchased transportation—tractor-trailer rents with driver—from owner operators—overseas import and export.
Equipment rents; intercity; without driver.	427.2	7611	Purchased transportation—equipment rents—without driver—interstate moving.
		7612	Purchased transportation—equipment rents—without driver—intrastate moving.
		7614	Purchased transportation—equipment rents—without driver—indirect operating—carrier only.[2]
Other purchased transportation; intercity.	427.3	7621	Purchased transportation—tractor rents with driver—from agent—interstate moving.
		7622	Purchased transportation—tractor rents with driver—from agent—intrastate moving.
		7624	Purchased transportation—tractor rents with driver—from agent—indirect operating—carrier only.[2]
		7628	Purchased transportation—tractor rents with driver—from agent—overseas import and export.
		7641	Purchased transportation—tractor-trailer rents with driver—from agent—interstate moving.
		7642	Purchased transportation—tractor-trailer rents with driver—from agent—intrastate moving.
		7644	Purchased transportation—tractor-trailer rents with driver—from agent—indirect operating—carrier only.[2]
		7648	Purchased transportation—tractor-trailer rents with driver—from agent—overseas import and export.
		7631	Purchased transportation—other transportation modes—interstate moving.
		7632	Purchased transportation—other transportation modes—intrastate moving.
		7634	Purchased transportation—other transportation modes—indirect operating—carrier only.[2]
		7638	Purchased transportation—other transportation modes—overseas import and export.
Equipment rents; pickup and delivery; with driver.	427.5	7633	Purchased transportation—tractor rents with driver from owner operators—local moving.
		7653	Purchased transportation—tractor-trailer rents with driver—from owner operator—local moving.
Equipment rents; pickup and delivery; without drivers.	427.6	7613	Purchased transportation—equipment rents—without drivers—local moving.
Other purchased pickup and delivery	427.7	.....	Intentionally omitted.
Equipment rents; credit	427.9	7631	Purchased transportation—equipment rents—credit—interstate moving.
		7632	Purchased transportation—equipment rents—credit—intrastate moving.
		7634	Purchased transportation—equipment rents—credit—indirect operating—carrier only.[2]
Terminal			
Supervisory salaries	431.1	4101	Salaries—general and administrative—carrier only.[3]
Salaries & fees; billing and collecting	431.2	4105	Salaries—general and administrative—carrier only.[3]
Salaries; revenue accounting	461.2	5005	Fringe benefits—general and administrative—carrier only.[3]

See footnotes at end of table.

FROM THE SYSTEM OF ACCOUNTS EFFECTIVE PRIOR TO JAN. 1, 1974, TO THE SYSTEM OF ACCOUNTS EFFECTIVE JAN. 1, 1974—continued

System of accounts effective prior to Jan. 1, 1974		System of accounts effective Jan. 1, 1974	
Account title	No.	No.	Account title
Other office employees—terminal	431.3	4104	Salaries—indirect operating—carrier only.[24]
		5004	Fringe benefits—indirect operating—carrier only.[6 24]
Office and other expenses	432	4614	Repair wages—transportation equipment only—indirect operating—carrier only.[17]
Other terminal expenses	438	5004	Fringe benefits—indirect operating—carrier only.[6 17]
		5005	Fringe benefits—general and administrative—carrier only.[6 18]
		6114	Gasoline and diesel fuel—indirect operating—carrier only.[17]
		6204	Tires and tubes—indirect operating—carrier only.[17]
		6304	Other vehicle supplies—indirect operating—carrier only.[17]
		6404	Vehicle repair parts—indirect operating—carrier only.[17]
		6504	Repair materials (other than vehicle)—indirect operating—carrier only.[17]
		6604	Printing and office supplies—indirect operating—carrier only.[17]
		6605	Printing and office supplies—general and administrative—carrier only.[18]
		6804	Miscellaneous supplies—indirect operating—carrier only.[17]
		7104	Outside services—vehicle repairs and maintenance—indirect operating—carrier only.[17]
		7204	Outside services—repairs (other than vehicles)—indirect operating—carrier only.[17]
		7314	Other outside services—janitorial services—indirect operating—carrier only.[17]
		7404	Utilities—indirect operating—carrier only.[17]
		7804	Travel and entertainment—sales, office, and management personnel—indirect operating—carrier only.[17]
		7904	General expenses—indirect operating—carrier only.[17]
		7905	General expenses—general and administrative—carrier only.[18 25]
		8304	Rent—other than revenue equipment—indirect operating—carrier only.[17]
		8305	Rent—other than revenue equipment—general and administrative—carrier only.[18]
		8424	Vehicle licenses and registration fees—State and local—indirect operating—carrier only.[17]
		8434	Vehicle licenses and registration fees—Federal—indirect operating—carrier only.[17]
		8444	Gas, diesel fuel, and oil taxes—State and local—indirect operating—carrier only.[17]
		8454	Gas, diesel fuel, and oil taxes—Federal—indirect operating—carrier only.[17]
Salaries and wages; platform employees	434	4104	Salaries—indirect operating—carrier only.[24]
		4904	Other wages—indirect operating—carrier only.[17]
		5004	Fringe benefits—indirect operating—carrier only.[6 17]
Other terminal employees	435	4904	Other wages—indirect operating—carrier only.[17]
		5004	Fringe benefits—general and administrative—carrier only.[6 17]
Commission agents	436	4704	Commission agent fees—indirect operating—carrier only.
Joint terminal facilities—net	439	------	Intentionally omitted.
			Traffic
Supervision, office, and other expenses	441	4104	Salaries—indirect operating—carrier only.[19]
Other traffic expenses	448	4614	Repair wages—transportation equipment only—indirect operating—carrier only.[19]
		4704	Commission agent fees—indirect operating—carrier only.[19]
		4904	Other wages—indirect operating—carrier only.[19]
		5004	Fringe benefits—indirect operating—carrier only.[6 19]
		6114	Gasoline and diesel fuel—indirect operating—carrier only.[19]
		6204	Tires and tubes—indirect operating—carrier only.[19]
		6304	Other vehicle supplies—indirect operating—carrier only.[19]
		6404	Vehicle repair parts—indirect operating—carrier only.[19]
		6604	Printing and office supplies—indirect operating—carrier only.[19]
		7104	Outside services—vehicle repairs and maintenance—indirect operating—carrier only.[19]
		7364	Advertising—all other—indirect operating—carrier only.
		7404	Utilities—indirect operating—carrier only.[19]
		7804	Travel and entertainment—sales, office, and management personnel—indirect operating—carrier only.[19]
		7904	General expenses—indirect operating—carrier only.[19]
		7905	General expenses—general and administrative—carrier only.[19 25]
		8304	Rent—other than revenue equipment—indirect operating—carrier only.[19]
		8424	Vehicle licenses and registration fees—State and local—indirect operating—carrier only.[19]
		8434	Vehicle licenses and registration fees—Federal—indirect operating—carrier only.[19]
Tariffs and schedules	443	6601	Printing and office supplies—interstate moving.[25]
		6602	Printing and office supplies—intrastate moving.[25]
		6603	Printing and office supplies—local moving.[25]
			Insurance and safety
Supervision, office and other expenses	451	4104	Salaries—indirect operating—carrier only.[20]
Other insurance and safety department expenses.	458	4614	Repair wages—transportation equipment only—indirect operating—carrier only.[20]
		5004	Fringe benefits—indirect operating—carrier only.[6 20]

See footnotes at end of table.

FROM THE SYSTEM OF ACCOUNTS EFFECTIVE PRIOR TO JAN. 1, 1974, TO THE SYSTEM OF ACCOUNTS EFFECTIVE JAN. 1, 1974—continued

System of accounts effective prior to Jan. 1, 1974		System of accounts effective Jan. 1, 1974	
Account title	No.	No.	Account title
		6114	Gasoline and diesel fuel—indirect operating—carrier only.[20]
		6204	Tires and tubes—indirect operating—carrier only.[20]
		6304	Other vehicle supplies—indirect operating—carrier only.[20]
		6404	Vehicle repair parts—indirect operating—carrier only.[20]
		6604	Printing and office supplies—indirect operating—carrier only.[20]
		7104	Outside services—vehicle repairs and maintenance—indirect operating—carrier only.[20]
		7334	Other outside services—professional services—indirect operating—carrier only.[20]
		7404	Utilities—indirect operating—carrier only.[20]
		7604	Travel and entertainment—sales, office, and management personnel—indirect operating—carrier only.[20]
		7904	General expenses—indirect operating—carrier only.[20]
		7905	General expenses—general and administrative—carrier only.[21] [25]
		8304	Rent—other than revenue—indirect operating—carrier only.[20]
		8424	Vehicle licenses and registration fees—State and local—indirect operating—carrier only.[20]
		8434	Vehicle licenses and registration fees—Federal—indirect operating—carrier only.[20]
Public liability and property damage	453	8621	Public liability and property damage—premiums paid—interstate moving.
		8622	Public liability and property damage—premiums paid—intrastate moving.
		8623	Public liability and property damage—premiums paid—local moving.
		8624	Public liability and property damage—premiums paid—indirect operating—carrier only.
		8701	Provision for claims—self-insured portion—interstate moving.[22]
		8702	Provisions for claims—self-insured portion—intrastate moving.[22]
		8703	Provisions for claims—self-insured portion—local moving.[22]
		8704	Provisions for claims—self-insured portion—indirect operating—carrier only.[22]
Workmen's compensation	454	5005	Workmen's compensation—general and administrative—carrier only.
Cargo loss and damage	455	8611	Cargo loss and damage insurance premiums paid—interstate moving.
		8612	Cargo loss and damage insurance premiums paid—intrastate moving.
		8613	Cargo loss and damage insurance premiums paid—local moving.
		8614	Cargo loss and damage insurance premiums paid—indirect operating—carrier only.[23]
		8701	Provision for claims—self-insured portion—interstate moving.[23]
		8702	Provision for claims—self-insured portion—intrastate moving.[23]
		8703	Provision for claims—self-insured portion—local moving.[23]
		8704	Provisions for claims—self-insured portion—indirect operating—carrier only.[23]
Fire, theft, and collision	456	8641	Fire, theft, and collision insurance—premiums paid—interstate moving.
Other insurance expense	457	8642	Fire, theft, and collision insurance—premiums paid—intrastate moving.
		8643	Fire, theft, and collision insurance—premiums paid—local moving.
		8644	Fire, theft, and collision insurance—premiums paid—indirect operating—carrier only.[23]
		8905	Insurance on buildings and structures—general and administrative—carrier only.
		8925	Other insurance expenses—general and administrative—carrier only.
		8701	Provisions for claims—self-insured portion—interstate moving.[23]
		8702	Provision for claims—self-insured portion—intrastate moving.[23]
		8703	Provision for claims—self-insured portion—local moving.[23]
		8704	Provisions for claims—self-insured portion—indirect operating—carrier only.[23]
Administrative and general			
Salaries; general officers	461.1	4105	Salaries—general and administrative—carrier only.[23]
Salaries; other general office employees	461.3	4105	Salaries—general and administrative—carrier only.[24]
Law and outside auditing expenses	463	4905	Other wages—general and administrative—carrier only.
Regulatory expenses	467	5005	Fringe benefits—general and administrative—carrier only.[4]
Other general expenses	468	6205	Repair materials (other than vehicle)—general and administrative—carrier only.[23]
		7335	Other outside services—professional services—general and administrative—carrier only.
		7905	General expenses—general and administrative—carrier only.[23]
		8391	Rent—other than revenue equipment—indirect operating—carrier only.[23]
		8505	Rent—other than revenue equipment—general and administrative—carrier only.[23]
Other general office expenses	462	4015	Repair wages—transportation equipment only—general and administrative—carrier only.
		6105	Vehicle repair parts—general and administrative—carrier only.
		6205	Repair materials (other than vehicle)—general and administrative—carrier only.[23]
		6605	Printing and office supplies—general and administrative—carrier only.
		6805	Miscellaneous supplies—general and administrative—carrier only.
		7105	Outside services—vehicle repairs and maintenance—general and administrative—carrier only.

See footnotes at end of table.

FROM THE SYSTEM OF ACCOUNTS EFFECTIVE PRIOR TO JAN. 1, 1974, TO THE SYSTEM OF ACCOUNTS EFFECTIVE JAN. 1, 1974—continued

System of accounts effective prior to Jan. 1, 1974		System of accounts effective Jan. 1, 1974	
Account title	No.	No.	Account title
		7265	Outside services—repair (other than vehicles)—general and administrative—carrier only.
		7315	Other outside services—janitorial services—general and administrative—carrier only.
		7405	Utilities—general and administrative—carrier only.
		7805	Travel and entertainment—sales, office, and management personnel—general and administrative—carrier only.
		7905	General expenses—general and administrative—carrier only.[24]
		8305	Rent—other than revenue equipment—general and administrative—carrier only.[23]
		8425	Vehicle licenses and registration fees—State and local—general and administrative—carrier only.
		8435	Vehicle licenses and registration fees—Federal—general and administrative—carrier only.
Communication service	464	7504	Communication services—indirect operating—carrier only.
		7505	Communication services—general and administrative—carrier only.
Uncollectible revenues	466	8805	Uncollectible revenues—general and administrative—carrier only.
Joint operating expenses; net	469	------	Intentionally omitted.
Depreciation expense			
Depreciation of structure	501	8145	Depreciation—building and structures—general and administrative—carrier only.
Depreciation of revenue equipment—line haul.	502.1	8111	Depreciation—revenue equipment—interstate moving.
		8112	Depreciation—revenue equipment—intrastate moving.
Depreciation of revenue equipment—pickup and delivery.	502.5	8113	Depreciation—revenue equipment—local moving.
Depreciation of service cars and equipment.	503	8134	Depreciation—service cars and equipment—indirect operating—carrier only.
		8135	Depreciation—service cars and equipment—general and administrative—carrier only.
Depreciation of shop and garage equipment.	504	8124	Depreciation—shop and garage equipment—indirect operating—carrier only.
Depreciation of furniture and office equipment.	505	8154	Depreciation—furniture and office equipment—indirect operating—carrier only.
		8155	Depreciation—furniture and office equipment—general and administrative—carrier only.
Depreciation of miscellaneous equipment.	506	8191	Depreciation—miscellaneous equipment—interstate moving.
		8192	Depreciation—miscellaneous equipment—intrastate moving.
		8193	Depreciation—miscellaneous equipment—local moving.
		8194	Depreciation—miscellaneous equipment—indirect operating—carrier only.
		8195	Depreciation—miscellaneous equipment—general and administrative—carrier only.
Depreciation of other carrier property	507	8175	Depreciation—undistributed property—general and administrative—carrier only.
		8215	Amortization of leasehold improvements—general and administrative—carrier only.
Depreciation adjustment	510	8915	Gains on disposition of operating assets—general and administrative—carrier only.[8]
		8925	Losses on disposition of operating assets—general and administrative—carrier only.[8]
Amortization expenses			
Amortization of carrier property	515	8225	Amortization expenses (other) general and administrative—carrier only.
		8915	Gains on disposition of operating assets—general and administrative—carrier only.[9]
		8925	Losses on disposition of operating assets—general and administrative—carrier only.[9]
Operating taxes and licenses			
Gasoline, other fuel and oil taxes—line haul.	521.1	8441	Gas, diesel fuel, and oil taxes—State and local—interstate moving.
		8442	Gas, diesel fuel, and oil taxes—State and local—intrastate moving.
		8451	Gas, diesel fuel, and oil taxes—Federal—interstate moving.
		8452	Gas, diesel fuel, and oil taxes—Federal—intrastate moving.
Gasoline, other fuel and oil taxes—pickup and delivery.	521.5	8443	Gas, diesel fuel, and oil taxes—State and local—local moving.
		8453	Gas, diesel fuel, and oil taxes—Federal—local moving.
Vehicle license and registration fees—line haul.	522.1	8421	Vehicle licenses and registration fees—State and local—interstate moving.
		8422	Vehicle licenses and registration fees—State and local—intrastate moving.
		8431	Vehicle licenses and registration fees—Federal—interstate moving.
		8432	Vehicle licenses and registration fees—Federal—intrastate moving.
Vehicle license and registration fees—pickup and delivery.	522.5	8423	Vehicle licenses and registration fees—State and local—local moving.
		8433	Vehicle licenses and registration fees—Federal—local moving.
Real estate and personal property taxes	523	8414	Real estate and personal property taxes—indirect operating—carrier only.
		8415	Real estate and personal property taxes—general and administrative—carrier only.
Social security taxes	524	5115	FICA taxes—general and administrative—carrier only.[10]
		5125	Federal unemployment taxes—general and administrative—carrier only.[10]
		5135	State unemployment taxes—general and administrative—carrier only.[10]

See footnotes at end of table.

FROM THE SYSTEM OF ACCOUNTS EFFECTIVE PRIOR TO JAN. 1, 1974, TO THE SYSTEM OF ACCOUNTS EFFECTIVE JAN. 1, 1974—continued

System of accounts effective prior to Jan. 1, 1974		System of accounts effective Jan. 1, 1974	
Account title	No.	No.	Account title
Other taxes	525	8454	Gas, diesel fuel, and oil taxes—State and local—indirect operating—carrier only.
		8455	Gas, diesel fuel, and oil taxes—State and local—general and administrative—carrier only.
		8494	Other taxes—State and local—indirect operating—carrier only.
		8495	Other taxes—State and local—general and administrative—carrier only.
Lease of distinct operating unit; debit	540	------	Intentionally omitted.
Lease of distinct operating unit; credit	550	------	Do.
Other ordinary income			
Income from non-carrier operations; net	610	3516	Packing only—interstate—packing and crating.[2]
		3523	Unpacking only—interstate—packing and crating.[2]
		3533	Packing and unpacking—intrastate—packing and crating.[2]
		3573	Thru-container packing and loading—overseas import and export.
		3596	Other packing and crating service revenue—packing and crating.
		3598	Other packing and crating service revenue—overseas import and export.
		3717	Storage household goods—SIT interstate—warehousing.
		3727	Warehouse handling, in/out—SIT interstate—warehousing.
		3737	Storage household goods—SIT intrastate—warehousing.
		3747	Warehouse handling, in/out—SIT intrastate—warehousing.
		3757	Storage—other than carrier shipment—warehousing.
		3767	Warehouse handling, in/out—other than carrier shipments—warehousing.
		3836	Packing commissions—packing and crating.
		3999	Other operating revenue (class I and II)—indirect operating—noncarrier. [X]
			Because of the extensive list, the noncarrier operating expense accounts which become effective Jan. 1, 1974, are shown in appendix A to this conversion table.
		9100	Income from noncarrier operations—net.
Interest, dividends and other non-operating income.	660	9200	Interest and dividend income (control).
		9300	Lease of distinct operating units (control).
		9400	Other nonoperating income (net).
Miscellaneous deductions from income			
Interest	710	9610	Interest expense—equipment obligations.
		9620	Interest expense—advances.
		9630	Interest expense—bonds.
		9640	Interest expense—other long-term obligations.
		9650	Interest expense—current obligations.
		9660	Interest expense—matured obligations.
Other income deductions	770	9200	Gain or loss on disposition of other assets (net).
		9670	Amortization of debt discount and expense.
		9680	Amortization of premium on debt—credit.
Income taxes on ordinary income	880	9700	Income taxes on ordinary income.
Extraordinary and prior period items			
Extraordinary and prior period items (net).	890	9800	Extraordinary items.

See footnotes at end of table.

TABLE IV. *Class II household goods carriers*
APPENDIX A.—CONVERSION OF NONCARRIER OPERATING EXPENSES[1]

	Natural classification	Activities noncarriers			
		Packing and crating	Warehousing	Overseas import and export	Indirect operating
		6	7	8	9
4					
410	Salaries	4106	4107	4108	4109
431	Packer wages—interstate moves	4316			
432	Packer wages—inteastate moves	4326			
433	Packer wages—overseas shipments			4338	
441	Warehou labor—household		4417		
442	Warehouse handling—SIT interstate		4427		
443	Warehousse handling—SIT intrastate		4437		
462	Other repaeir wages	4626	4627	4628	4629
470	Commission agent fees				4709
490	Other wages	4906	4907	4908	4909
500	Fringe benefits	5006	5007	5008	5009
502	Employees' group insurance				5029
503	Workmen's compensation				5039
504	Pension and retirement plans				5049
507	Miscellaneous paid time off				5079
509	Other employee benefits				5099
510	Payroll taxes	5106	5107	5108	5109
611	Gasoline and diesel fuel	6116	6117		6119
620	Tires and tubes	6206	6207		6209
630	Other vehicle supplies	6306	6307		6309
640	Vehicle repair parts	6406	6407		6409
650	Repair materials (other than vehicle)	6506	6507	6508	6509
660	Printing and office supplies	6606	6607	6608	6609
670	Packing and crating materials and supplies	6706	6707	6708	
680	Miscellaneous supplies	6806	6807	6808	6809
710	Outside services—vehicle repairs (other than vehicles)	7106	7107		7109
720	Outside services—repairs (other than vehicles)	7206	7207	7208	7209
731	Janitorial services	7316	7317	7318	7319
733	Professional services				7339
736	Advertising—all other				7369
740	Utilities		7407	7408	7409
750	Communications services			7508	7509
770	Travel expenses—company drivers and other operating employees	7706	7707	7708	7709
780	Travel and entertainment—sales, office, and management personnel	7806	7807	7808	7809
790	General expenses				7909
811	Depreciation—revenue equipment	8116			
812	Depreciation—shop and garage equipment				8129
813	Depreciation—service cars and equipment		8137	8138	8139
814	Depreciation—buildings and structures	8146	8147	8148	8149
815	Depreciation—furniture and office equipment	8156	8157	8158	8159
817	Depreciation—undistributed property				8179
819	Depreciation—miscellaneous equipment	8196	8197	8198	8199
821	Amortization of leasehold improvements		8217	8218	8219
822	Amortization expense—other				8229
830	Rent—other than revenue equipment	8306	8307	8308	8309
841	Real estate and personal property taxes		8417	8418	8419
842	Vehicle licenses and registration fees—State and local	8426			8429
843	Vehicle licenses and registration fees—Federal	8436			8439
844	Gas, diesel fuel, and oil taxes—State and local	8446			
845	Gas, diesel fuel, and oil taxes—Federal	8456			
848	Other taxes—Federal				8489
849	Other taxes—State and local				8499
861	Cargo loss and damage insurance—premiums paid		8617	8618	8619
862	Public liability and property damage—premiums paid	8626			8629
864	Fire, theft, and collision insurance—premiums paid	8646			8649
866	Insurance on buildings and structures		8667		8669
869	Other insurance expense		8697		8699
870	Provision for claims—self-insured portion	8706	8707	8708	8709
880	Uncollectible revenue				8809
891	Gains on disposition of operating assets				8919
892	Losses on disposition of operating assets				8929

[1] These expenses were previously recorded in 1 account, 610. However, because the present accounts, effective Jan. 1, 1974, are so numerous they are listed here rather than within the conversion table. See account 610 in the conversion table for the other details involved in converting the noncarrier operating expense accounts.

By the Commission.

[SEAL] ROBERT L. OSWALD,
Secretary.

[FR Doc.74-4355 Filed 2-25-74;8:45 am]

Title 7—Agriculture

CHAPTER VI—SOIL CONSERVATION SERVICE, DEPARTMENT OF AGRICULTURE

SUBCHAPTER B—CONSERVATION OPERATIONS

PART 611—SOIL SURVEYS

The purpose of this publication is to codify existing Soil Conservation Service general policy on soil surveys. Since the policy contained herein is well established, it was determined unnecessary, as provided by 5 U.S.C. 553, to invite public participation with respect to this publication.

Dated: February 19, 1974.

KENNETH E. GRANT,
Administrator,
Soil Conservation Service.

Subpart A—General

Sec.
611.1 Purpose and scope.
611.2 Cooperative relationships.

Subpart B—Soil Survey Operations

611.10 Standards, guidelines, and plans.
611.11 Reproduction and distribution of soil survey information.

Subpart C—Cartographic Operations

611.20 Function.
611.21 Availability of aerial photography.
611.22 Availability of satellite imagery.

AUTHORITY: Pub. L. 74-46, 49 Stat. 163 (16 U.S.C. 590(a-f); Pub. L. 89-560, 80 Stat. 706 (42 U.S.C. 3271-3274).

Subpart A—General

§ 611.1 Purpose and scope.

(a) This part sets forth policy on soil survey operations of the Soil Conservation Service (SCS).

(b) SCS is responsible for soil survey activities of the U.S. Department of Agriculture (USDA). A soil survey provides (1) an orderly, on-the-ground, scientific inventory of soil resources according to their potentialities and problems of use, and (2) information about each kind of soil in sufficient detail to meet all reasonable needs of farmers, agricultural technicians, community planners, engineers, and scientists in planning and transferring the findings of research and experience to specific land areas.

§ 611.2 Cooperative relationships.

(a) Soil surveys on nonfederal lands are carried out cooperatively with state agricultural experiment stations and other state agencies. The cooperative effort is evidenced in a memorandum of understanding setting forth guidelines for actions to be taken by each cooperating party in the performance of soil surveys. Similar cooperative arrangements exist between SCS and other federal agencies for soil surveys on federal lands.

(b) Arrangements for nonfederal financial participation in the cost of soil surveys may be made with states, counties, soil conservation districts, planning agencies, and other local groups.

Subpart B—Soil Survey Operations

§ 611.10 Standards, guidelines, and plans.

(a) SCS conducts soil surveys under national standards and guidelines for naming, classifying, and interpreting soils and for publishing soil surveys in the USDA series.

(b) A soil survey work plan of a county or area of similar size that is to be completed for publication is prepared prior to the start of each soil survey. The work plan provides information relevant to the conduct and publication of the soil survey. The plan is signed by representatives of SCS, land grant universities, and in some states representatives of other state agencies. Federal land administering agencies also sign the work plan if federal lands are included in the survey.

§ 611.11 Reproduction and distribution of soil survey information.

(a) *Published soil surveys.* (1) When soil survey field work is completed on a designated area, SCS publishes the soil survey as soon as possible so that the information will be available to the public The published soil survey includes soil maps, soil descriptions, and soil interpretations for appropriate uses such as farming, engineering, range, woodland, recreation, and wildlife.

(2) Each party cooperating with SCS in a soil survey will receive without cost 50 copies of the published soil survey. Prior to publication each may order additional copies at printing cost by preparing a special amendment to the soil survey work plan.

(3) The number of copies to be published and the distribution of a published soil survey are coordinated by SCS with those cooperating in the survey and with the U.S. Senators from the state and the U.S. Representative from the congressional district in which the survey was made.

(4) Copies of published soil surveys are sent by the Superintendent of Documents, U.S. Printing Office, to depository libraries that have requested them. Copies also are sent to interested agencies that have requested them.

(5) Published soil surveys may be obtained from SCS field and state offices, state land grant universities, and the U.S. Senators from the state and the U.S. Representative from the congressional district. They also may be purchased from the Superintendent of Documents, U.S. Government Printing Office.

(b) *Interim soil reports.* (1) State and local units of government and others may need soil survey information for subdivision, town, or country planning, tax assessment, and other uses prior to the time a soil survey is published. SCS may prepare interim reports to provide soil survey information to meet these needs.

(2) Interim soil reports may include copies of soil survey field sheets, soil descriptions, and soil interpretive maps and tables showing the general rating of each kind of soil for various uses such as farming, range, woodland, engineering, recreation, and wildlife.

(c) *Resource conservation plan data.* Information prepared specifically for use in developing resource conservation plans for soil conservation district cooperators is considered confidential. Soil maps and interpretations prepared for this use will not be made available to others without the consent of the landowner as well as the district governing body. However, copies of soil survey field sheets and related data from which the conservation plan was developed may be purchased from the local SCS field office with prior approval from the SCS state office. The purchase is subject to the fee schedule cited in § 1.2(b) of this title.

(d) *Identity of advance reproductions.* Advance reproductions of individual soil survey field sheets include the name of the soil survey area, the state, the names of the parties cooperating in the survey, date of survey, map scale, and necessary precautionary notes.

Subpart C—Cartographic Operations

§ 611.20 Function.

The SCS Cartographic Division provides cartographic services needed to carry out SCS functions. Cartographic services include general cartography, photogrammetry, aerial photography, planimetric and topographic mapping, drafting, and specialized types of reproduction.

§ 611.21 Availability of aerial photography.

The Cartographic Division obtains necessary clearance for all aerial photography for SCS. New aerial photography of designated areas in the United States is obtained yearly by SCS through competitive contracting. This photography is obtained only after it is determined that imagery of these areas available from other sources does not meet SCS scale and quality requirements. Orders for reproductions of SCS aerial photography are subject to the fee schedule cited in § 1.2(b) of this title. Order reproductions from the Cartographic Division, USDA—Soil Conservation Service, Federal Center Building, No. 1, Hyattsville, Maryland 20782.

§ 611.22 Availability of satellite imagery.

Cloud-free maps of the United States based on imagery received from a satellite are prepared and released to the public by SCS. The maps offer the first image of the United States not obscured by clouds or distortions. Orders or requests for information should be directed to the Cartographic Division, USDA—Soil Conservation Service, Federal Center Building, No. 1, Hyattsville, Maryland 20782. Orders are subject to the fee schedule cited in § 1.2(b) of this title.

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CHAPTER VII—AGRICULTURAL STABILIZATION AND CONSERVATION SERVICE (AGRICULTURAL ADJUSTMENT), DEPARTMENT OF AGRICULTURE

SUBCHAPTER B—FARM MARKETING QUOTAS AND ACREAGE ALLOTMENTS

[Amdt. 1a]

PART 730—RICE

Increases in the 1974 National Acreage Allotment and Producer and Farm Acreage Allotments

Basis and purpose. (a) The amendment herein is issued pursuant to and in accordance with the Agricultural Adjustment Act of 1938, as amended, and is issued for the purpose of amending §§ 730.1502 and 730.1503 with respect to the national acreage allotment for 1974-crop rice and the apportionment of this allotment to the States.

Section 371(b) of the act provides that if the Secretary has reason to believe that because of a national emergency, or because of a material increase in export demand, any national marketing quota or acreage allotment for cotton, rice, peanuts, or tobacco, should be increased or terminated, he shall cause an immediate investigation to be made to determine whether the increase or termination is necessary to meet such emergency or increase in export demand. If on the basis of such investigation, the Secretary finds that such increase or termination is necessary, he shall immediately proclaim such findings (and if he finds an increase is necessary, the amount of the increase found by him to be necessary), and thereupon such quota or allotment shall be increased or terminated, as the case may be.

In accordance with the foregoing an investigation has been made and it has been determined that there is an increase in export demand since the announcement in the FEDERAL REGISTER of November 14, 1973 (38 FR 31409), of the national acreage allotment for the 1974 crop of rice. World demand for rice in 1974 is expected to continue strong, but world export availability is expected to be less than previously anticipated because of the need to replenish stocks in exporting countries. This has resulted in a material increase in export demand for rice produced in the U.S. above the level which was originally anticipated at the time of the announcement of the 1974 national rice acreage allotment.

In view of the material increase in export requirements from the 1974 crop of rice and after giving consideration to the desirability to maintain year-ending stocks at a more adequate level, it has been found that there is a need for increasing the national acreage allotment for the 1974 crop of rice.

The increased acreage allotment is expected to result in a total supply in 1974-75 of 112.6 million hundredweight of rough rice. Commercial and concessional exports from this supply are projected at 61.2 million hundredweight, rough, and year-ending stocks at 13.1 million hundredweight, rough. The increased allotment should result in availability of an additional quantity of 27.4 hundredweight for export requirements from that used in the previous determination of the allotment for the 1974 crop.

Section 371(c) of the act provides that in case any national acreage allotment for any commodity is increased under Section 371(b), each farm acreage allotment for the commodity shall be increased in the same ratio.

This amendment also changes the apportionment of the national acreage allotment among the States to reflect the increase provided in the national acreage allotment. The increased State allotments will result in a corresponding increase in farm allotments established in both farm and producer States and administrative areas. In producer States and administrative areas, the increased State allotments will be reflected first in the allotments established for producers and subsequently in allotments established for farms when the producer allotments are allocated to farms by producers. The farm allotment thus established will be increased in the same ratio as the increase in the national acreage allotment when compared with the allotments established on the basis of the previously published national acreage allotment.

1. Section 730.1502 is amended by adding the following at the end thereof:

§ 730.1502 National acreage allotment of rice for 1974.

* * * Notwithstanding the foregoing, the national acreage allotment of rice for the calendar year 1974 is increased by 27.07 percent—from 1,652,596 acres to 2,100,000 acres pursuant to section 371(b) of the act.

2. Section 730.1503 is amended to read as follows:

§ 730.1503 Apportionment of 1972 national acreage allotment of rice among the several States.

The national acreage allotment proclaimed in § 730.1502 less a reserve of 381 acres, is hereby apportioned among the several rice producing States as follows:

State:	*Apportionment of national allotment*
Arizona	291
Arkansas	507,047
California	380,921
Florida	1,216
Illinois	26
Louisiana (areas)	603,606
Farm allotment 582,066	
Producer allotment 21,540	
Mississippi	59,301
Missouri	6,046
North Carolina	48
Oklahoma	189
South Carolina	3,017
Tennessee	657
Texas	536,045
Total apportioned to States	2,099,619
Unapportioned national reserve	381
U.S. total	2,100,000

(Sec. 301, 352, 353, 371, 375, 52 Stat. 38, 60, 61, 66, as amended (7 U.S.C. 1301, 1352, 1353, 1371, 1375))

Farmers need to be advised as soon as possible in order to fully utilize the allotted acreage for production of needed supplies. Therefore, it is determined that compliance with the notice, public procedure, and thirty-day effective date provisions of 5 U.S.C. 553 is impracticable contrary to the public interest. Accordingly this amendment shall become effective upon filing with the Director, Office of the Federal Register.

Signed at Washington, D.C., on February 20, 1974.

GLENN A. WEIR,
Acting Administrator, Agricultural Stabilization and Conservation Service.

[FR Doc.74-4437 Filed 2-25-74;8:45 am]

[Amdt. 1]

PART 731—CLOSING DATES FOR TRANSFER, AND FOR RELEASE AND REAPPORTIONMENT

Cotton, Peanuts, Rice, and Tobacco

This amendment is issued pursuant to the Agricultural Adjustment Act of 1938, as amended (7 U.S.C. 1281 et seq.). The purpose of this amendment is to change the closing dates for transfer and for release and reapportionment of cotton, peanuts, rice, and tobacco (except burley and flue-cured).

Since farmers need to know the dates for effecting transfers, release and reapportionment of 1974 marketing quotas and farm acreage allotments as soon as possible, it is hereby determined that compliance with the notice, procedure, and effective date provisions of 5 U.S.C. 553 is impracticable and contrary to the public interest, and this document shall become effective upon the date of its filing with the Director, Office of the Federal Register.

The regulations for establishing closing dates for transfer and for release and reapportionment under Part 731 (37 FR 28124), is amended by changing the closing dates in § 731.2 for Arizona, Arkansas, California, Georgia, Mississippi, Nevada, New Mexico, South Carolina, and Texas as follows:

§ 731.2 Closing dates.

State	Closing date for transfer by lease, sale, or owner (except burley and flue-cured tobacco); release and reapportionment requests	Final date for reapportionment
(1)	(2)	(3)
Arizona	February 15	1 month following applicable closing dates for transfer, release, and requesting reapportionment.
Arkansas	March 1	Do.
California	March 15	Do.
Georgia	February 28	Do.
Mississippi	March 4	Do.
Nevada	February 15	Do.
New Mexico	March 1	Do.
South Carolina	April 5	Do.
Texas (Zone I) [1]	March 1	Do.
Texas (Zone II), all counties not listed in Zones I or III	April 1	Do.
Texas (Zone III).[2]	May 1	Do.

[1] Counties: Aransas, Atascosa, Austin, Bastrop, Bee, Bexar, Brazoria, Brooks, Caldwell, Calhoun, Cameron, Chambers, Colorado, Comal, DeWitt, Dimmit, Duval, Fayette, Fort Bend, Frio, Galveston, Goliad, Gonzales, Guadalupe, Hardin, Harris, Hays, Hidalgo, Jackson, Jefferson, Jim Hogg, Jim Wells, Karnes, Kenedy, Kinney, Kleberg, LaSalle, Lavaca, Liberty, Live Oak, McMullen, Maverick, Matagorda, Medina, Montgomery, Nueces, Orange, Refugio, San Patricio, Starr, Travis, Uvalde, Val Verde, Victoria, Waller, Webb, Wharton, Willacy, Wilson, Zapata, Zavala.

[2] Counties: Andrews, Archer, Armstrong, Bailey, Baylor, Borden, Briscoe, Carson, Castro, Childress, Cochran, Coke, Collingsworth, Cottle, Crosby, Dallam, Dawson, Deaf Smith, Dickens, Donley, Fisher, Floyd, Foard, Gaines, Garza, Glasscock, Gray, Hale, Hall, Hansford, Hardeman, Hartley, Haskell, Hemphill, Hockley, Howard, Hutchinson, Irion, Jones, Kent, King, Knox, Lamb, Lipscomb, Lubbock, Lynn, Martin, Midland, Mitchell, Moore, Motley, Nolan, Ochiltree, Oldham, Parmer, Potter, Randall, Reagan, Roberts, Runnels, Scarry, Sherman, Sterling, Stonewall, Swisher, Taylor, Terry, Throckmorton, Upton, Wheeler, Wichita, Wilbargar, Yoakum, Young.

(Secs. 313, 316, 318, 319, 344, 344a, 347, 350, 353, 358, 358a, 375, 378, 52 Stat. 47, as amended, 75 Stat. 469, as amended, 81 Stat. 120, as amended, 85 Stat. 23, 52 Stat. 57, as amended, 79 Stat. 1197, as amended, 52 Stat. 59, as amended, 61, as amended, 55 Stat. 88, as amended, 81 Stat. 856, as amended, 52 Stat. 66, as amended, 72 Stat. 995, as amended; 7 U.S.C. 1313, 1314b, 1314d, 1314e, 1344, 1344b, 1347, 1350, 1353, 1358, 1358a, 1375, 1378)

Effective date: Upon filing with the Director, Office of the Federal Register.

Signed at Washington, D.C., on February 20, 1974.

GLENN A. WEIR,
Acting Administrator, Agricultural Stabilization and Conservation Service.

[FR Doc.74-4503 Filed 2-25-74;8:45 am]

Title 16—Commercial Practices

CHAPTER I—FEDERAL TRADE COMMISSION

[Docket No. C-2487]

PART 13—PROHIBITED TRADE PRACTICES

Baton Rouge Athletic Club and Health Spa, Inc., et al.

Subpart—Advertising falsely or misleadingly: § 13.10 *Advertising falsely or misleadingly.* Subpart—Failing to maintain records: § 13.1051 *Failing to maintain records;* 13.1051-20 Adequate. Subpart—Neglecting, unfairly or deceptively, to make material disclosure: § 13.1890 *Safety;* § 13.1895 *Scientific or other relevant facts.* Subpart—Offering unfair, improper and deceptive inducements to purchase or deal: § 13.2063 *Scientific or other relevant facts.*

(Sec. 6, 38 Stat. 721; 15 U.S.C. 46. Interpret or apply sec. 5, 38 Stat. 719, as amended; 15 U.S.C. 45) [Cease and desist order, Baton Rouge Athletic Club and Health Spa, Inc., et al., Baton Rouge, La., Docket C-2487, Jan. 28, 1974]

In the Matter of Baton Rouge Athletic Club and Health Spa, Inc. (Formerly Baton Rouge Health Club Management, Inc.) a Corporation, and Baton Rouge Health Club Management, Inc. Number Two, a Corporation, and Guy M. Bellelo and Raymond K. Roy, Individually and as Officers of Said Corporations

Consent order requiring two Baton Rouge, La., health spas to warn clearly that any body wrapping device or treatment offered by them may be dangerous to health, and that prospective users should seek a physician's advice before using any such wrap.

The order to cease and desist, including further order requiring report of compliance therewith, is as follows:

It is ordered, That respondents Baton Rouge Athletic Club and Health Spa, Inc. (formerly Baton Rouge Health Club Management, Inc.) and Baton Rouge Health Club Management, Inc. Number Two, corporations, and Guy M. Bellelo and Raymond K. Roy, individually and as officers of said corporations, their successors and assigns, and respondents' officers, agents, representatives, and employees, directly or through any corporation, subsidiary, division or other device in connection with the advertising, offering for sale, sale or distribution of Health Spa memberships, related services or products in commerce, as "commerce" is defined in the Federal Trade Commission Act, do forthwith cease and desist from:

1. Advertising, offering for sale, or selling, any body wrapping device, procedure, method, treatment or service unless each advertisement and sales presentation clearly and conspicuously includes the following warning:

Warning. Body wrapping may be dangerous to your health. You should seek the advice of your physician before using any such wrap.

If dizziness, swelling, skin irritation or other symptom occurs, use should be discontinued immediately.

Said "Warning" shall be oral in cases of oral presentations and in writing in cases of written presentations.

In advertisements in newspapers or other periodicals, said "Warning" shall be printed in at least eleven point type.

2. Failing to conspicuously disclose the "Warning" stated above in subsection 1 to each prospective user of any body wrapping device, procedure, method, treatment or service, reasonably prior to such persons entering into an agreement for the purchase and/or use of such device, procedure, method, treatment or service by:

(a) Delivering to each such person a card 5 inches by 8 inches on which is printed said "Warning" and nothing else with the captioned word "WARNING" printed in 18 point bold face type and the other language of said "Warning" in 11 point type.

(b) Posting in a prominent place at all locations where offers of sale, sales or uses of said body wrapping device, procedure, method, treatment or service take place, a sign on which is printed said "Warning" and nothing else, with the captioned word "WARNING" printed in letters 2 inches high and with the other language in letters one inch high.

3. Failing to obtain from each prospective user of any body wrapping device, procedure, method, treatment or service a signed and dated statement receipting for the "Warning" card delivered pursuant to subsection 2(a) above.

4. Failing to maintain for a period of two (2) years said signed and dated receipts and other adequate records from which respondents' compliance with the requirements of this Order can be ascertained, and to permit the inspection and copying thereof by Commission representatives.

5. Failing to deliver a copy of this order to cease and desist to all persons now engaged, or who become engaged, in the advertising or sale of respondents' health spa memberships, services or products, and failing to secure from each said person a signed statement acknowledging receipt of said order.

It is further ordered, That respondents notify the Commission at least thirty (30) days prior to any proposed change in the corporate respondents, such as dissolution, assignment or sale, resultant in the emergence of a successor corporation, the creation or dissolution of subsidiaries, or any other change in the corporation which may affect compliance obligations arising out of the order.

It is further ordered, That each individual respondent named herein promptly notify the Commission of the

discontinuance of his present business or employment and of his affiliation with a new business or employment. Such notice shall include respondent's current business address and a statement as to the nature of the business or employment in which he is engaged as well as a description of his duties and responsibilities.

It is further ordered, That respondents shall, within sixty (60) days after service upon them of this order, file with the Commission a report in writing setting forth, in detail, the manner and form in which they have complied with the order to cease and desist contained herein.

Issued: January 28, 1974.

By the Commission.

[SEAL] CHARLES A. TOBIN, *Secretary.*

[FR Doc.74-4400 Filed 2-25-74;8:45 am]

[Docket No. 8903]

PART 13—PROHIBITED TRADE PRACTICES

PepsiCo, Inc.

Subpart—Acquiring corporate stock or assets: § 13.5 *Acquiring corporate stock or assets;* 13.5-20 Federal Trade Commission Act.

(Sec. 6, 38 Stat. 721; 15 U.S.C. 46. Interpret or apply sec. 5, 38 Stat. 719, as amended; sec. 7, 38 Stat. 731 as amended; 15 U.S.C. 45, 18) [Cease and desist and divestiture order, PepsiCo, Inc., Purchase, N.Y., Docket 8903, Jan. 25, 1974]

In the Matter of PepsiCo, Inc., a Corporation

Consent order requiring PepsiCo, Inc., to divest within 18 months, as a package, the soft drink concentrate business, Flavette, it acquired as a result of its acquisition of Rheingold Corp., along with the soft drink bottling plant (Union Bottling Works, Inc.) owned and operated by a PepsiCo subsidiary in St. Louis, Mo. Excluding the seven leading firms from consideration, approval of a substantial soft drink bottler and/or soft drink concentrate manufacturer as a proposed acquirer would not be withheld. Further, PepsiCo is required to purchase soft drink concentrate from Flavette for its Los Angeles bottler for a period of three years; and for a ten-year period, PepsiCo is prohibited from acquiring any manufacturer or seller of concentrate without FTC approval.

The order of divestiture and to cease and desist, including further order requiring report of compilance therewith, is as follows:

I. *It is ordered,* That respondent, PepsiCo, Inc., a corporation, its officers, directors, agents, representatives, employees, subsidiaries, affiliates, successors and assigns (hereinafter "PepsiCo") shall, within eighteen (18) months from the date of service upon it of this Order, divest absolutely and in good faith to a single acquirer, subject to the approval of the Federal Trade Commission (hereinafter the "Commission"): (a) The soft drink bottling plant owned and operated by a PepsiCo subsidiary in St. Louis, Missouri; and (b) the soft drink concentrate business acquired by PepsiCo as a result of its acquisition of the stock of Rheingold Corp., including, but not limited to, the soft drink concentrate business conducted by Rheingold Corp. through its subsidiary, Flavette Corporation and its divisions, Mason & Mason and Beverage Developers. The St. Louis soft drink bottling plant to be divested hereunder shall consist of the land, buildings and soft drink bottling machinery and equipment owned and operated by Union Bottling Works, Inc., a subsidiary of PepsiCo, at 647 Tower Grove Avenue, St. Louis, Missouri, together with all assets (subject to liabilities), properties, rights and privileges, tangible and intangible, associated with said plant, including, but not limited to, inventory, customer lists, route trucks, and good will (hereinafter the "St. Louis bottler"). The soft drink concentrate business to be divested hereunder shall consist of all assets (subject to liabilities), properties, rights and privileges, tangible and intangible, including, but not limited to, all machinery and equipment, inventory, customer lists, franchises, franchising rights, trade names, trademarks and good will owned and used by Rheingold Corp. in the production and sale of soft drink concentrate, together with all additions and improvements to said operations since their acquisition by PepsiCo (hereinafter "Flavette").

II. *It is further ordered,* That approval of a proposed divestiture hereunder shall not be withheld solely on the ground that the proposed acquirer is a substantial soft drink bottler and/or a soft drink concentrate manufacturer; provided, however, that PepsiCo shall not divest any of the above-described assets to any of the following companies: The Coca-Cola Co.; Royal Crown Cola Co.; Seven-Up Co.; Dr. Pepper Co.; Canada Dry Corp.; Cott Corp.; Crush International Ltd.

III. *It is further ordered,* That pending divestiture of the St. Louis bottler and Flavette, and for a period of three (3) years following divestiture, PepsiCo will purchase from Flavette soft drink concentrate sufficient to enable the Pepsi-Cola Bottling Company of Los Angeles to produce soft drinks under one or more of the Flavette trademarks or trade names at a level at least equal to the sales of such products (measured in cases of twenty-four (24) eight (8) ounce equivalents) by said company during the twelve (12) months ending December 31, 1972, and further, at a level sufficient to increase such sales at a cumulative annual rate at least equal to the rate of growth of the national soft drink industry in the preceding year, as reported by the National Soft Drink Association. PepsiCo will use its best efforts to effect such sales by the Pepsi-Cola Bottling Company of Los Angeles.

IV. *It is further ordered,* That pending divestiture pursuant to this Order, PepsiCo shall make no changes in the St. Louis bottler and Flavette which would impair their respective capacities for the production and sale of soft drinks and soft drink concentrate, unless such capacity is restored prior to divestiture; provided, however, that nothing in the Order shall prevent PepsiCo from exercising good faith business judgment with respect to the operation and management of the St. Louis bottler and Flavette.

V. *It is further ordered,* That the St. Louis bottler and Flavette shall not be sold or transferred, directly or indirectly, to any acquirer who, at the time of divesture, is an officer, director or employee, or under the control of PepsiCo or who owns or controls, directly or indirectly, more than one (1) percent of the outstanding shares of PepsiCo's common stock; provided, however, that nothing herein shall preclude divestiture to an acquirer who is an independent PepsiCo franchised bottler so long as such bottler does not own or control, directly or indirectly, more than one (1) percent of the outstanding shares of PepsiCo's common stock.

VI. *It is further ordered,* That if PepsiCo is unable to sell or dispose of the St. Louis bottler and Flavette entirely for cash, nothing in this Order shall be deemed to prohibit PepsiCo from retaining, accepting and enforcing in good faith any security interest therein for the sole purpose of securing to PepsiCo full payment of the price, with interest, at which the St. Louis bottler and Flavette are sold or disposed of; provided, however, that if, after a good faith divestiture pursuant to this Order, the acquirer fails to perform its obligations and PepsiCo regains ownership and control by enforcement of any such security interest, PepsiCo shall redivest within one (1) year.

VII. *It is further ordered,* That for a period of ten (10) years from the date of service upon it of this Order, PepsiCo shall cease and desist from acquiring, directly or indirectly, without the prior approval of the Commission, the whole or any part of the stock or share capital of any concern engaged at the time of such acquisition in the manufacture and/or sale of soft drink concentrate in the United States, or the assets of any such concern (other than assets purchased or sold in the ordinary course of business) which are related to the manufacture and/or sale of soft drink concentrate in the United States.

VIII. *It is further ordered,* That PepsiCo shall, within ninety (90) days from the date of service upon it of this Order, and every ninety (90) days thereafter until the divestiture required by paragraph I of this Order has been completed, submit in writing to the Commission a report setting forth in detail its plans, actions and progress in complying with the divestiture required by paragraph I of this Order. Such compliance reports shall include, in addition to such other information and documentation as may hereafter be required to show compliance with this Order, a summary of all discussions and negotiations with prospective acquirers

of the assets involved, the identity of all such prospective acquirers, and copies of all written communications to and from such persons. PepsiCo shall within one (1) year from the date of service upon it of this Order, and every year thereafter, submit in writing to the Commission a report setting forth in detail the manner and form in which it has complied and is complying with paragraphs III and VII of this Order.

IX. *It is further ordered,* That PepsiCo shall notify the Commission at least thirty (30) days prior to any proposed change in its corporate structure, such as dissolution, assignment or sale resulting in the emergence of a successor corporation, the creation or dissolution of subsidiaries, or any other change in the corporation which may affect compliance obligations arising out of this Order.

Issued: January 25, 1974.

By the Commission.

[SEAL] CHARLES A. TOBIN, *Secretary.*

[FR Doc.74-4399 Filed 2-25-74;8:45 am]

[Docket No. C-2488]

PART 13—PROHIBITED TRADE PRACTICES

Swan's, etc., et al.

Subpart—Advertising falsely or misleadingly: § 13.73 *Formal regulatory and statutory requirements;* 13.73-92 Truth in Lending Act; § 13.155 *Prices;* 13.155-95 Terms and conditions; 13.155-95(a) Truth in Lending Act. Subpart—Misrepresenting oneself and goods—Goods: § 13.1623 *Formal regulatory and statutory requirements;* 13.1623-95 Truth in Lending Act. Prices: § 13.1823 *Terms and conditions;* 13.1823-20 Truth in Lending Act. Subpart—Neglecting, unfairly or deceptively, to make material disclosure: § 13.1852 *Formal regulatory and statutory requirements;* 13.1852-75 Truth in Lending Act; § 13.1905 *Terms and conditions;* 13.1905-60 Truth in Lending Act.

(Sec. 6, 38 Stat. 721; 15 U.S.C. 46. Interpret or apply sec. 5, 38 Stat. 719, as amended; 82 Stat. 146, 147 (15 U.S.C. 45, 1601-1605))

[Cease and desist order, Sherwood Swan and Company trading as Swan's, etc., et al., Oakland, Calif., Docket C-2488, Jan. 28, 1974]

In the Matter of Sherwood Swan and Company, a Corporation Doing Business as Swan's, and Sherwood Swan Co., a Corporation, and Edward G. Morin, Individually and as an Officer of Said Corporations, and Sherley Swan Ketsdever, Individually and as an Officers of Sherwood Swan Co.

Consent order requiring an Oakland, Calif., company, doing business as a department store, and as a finance company, among other things to cease violating the Truth in Lending Act by failing to disclose to consumers, in connection with the extension of consumer credit, such information as required by Regulation Z of the said Act.

The order to cease and desist, including further order requiring report of compliance therewith, is as follows:

It is ordered, That respondents Sherwood Swan and Company, a corporation; Sherwood Swan Co., a corporation; their successors and assigns, and their officers, and Edward G. Morin, individually and as an officer of said corporations, and Sherley Swan Ketsdever, individually and as an officer of said Sherwood Swan Co., and respondents' agents, representatives and employees, directly or through any corporation, subsidiary, division or other device (hereinafter, in this and other paragraphs of this order, referred to as "respondents"), in connection with any extension or arrangement of consumer credit or advertisement to aid, promote, or assist directly or indirectly any arrangement or extension of consumer credit, as "consumer credit" and "advertisement" are defined in Regulation Z (12 CFR Part 226) of the Truth in Lending Act (P.L. 90-321, 15 U.S.C. 1601 *et seq.*), do forthwith cease and desist from:

1. Failing to use the term "amount financed" to describe the amount of credit extended, as required by § 226.8(c) (7) of Regulation Z.

2. Failing to disclose the sum of all charges required by Section 226.4 of Regulation Z to be included in the finance charge, and to describe that sum as the "finance charge," as required by § 226.8 (c) (8) (i) of Regulation Z.

3. Failing to disclose the sum of the payments scheduled to repay the indebtedness, and to describe the sum as the "total of payments," as required by § 226.8(b) (3) of Regulation Z.

4. Failing to disclose the number and amount of payments scheduled to repay the indebtedness, as required by § 226.8 (b) (3) of Regulation Z.

5. Failing in any consumer credit transaction or advertisement to make all disclosures determined in accordance with §§ 226.4 and 226.5 of Regulation Z, at the time and in the manner, form, and amount required by Sections 226.6, 226.8 and 226.10 of Regulation Z.

It is further ordered, That respondents deliver a copy of this order to cease and desist to each operating division and to all present and future personnel of respondents engaged in the consummation of any extension of consumer credit, and that respondents secure a signed statement acknowledging receipt of said order from each such person.

It is further ordered, That respondents notify the Commission at least thirty (30) days prior to any proposed change in either of the corporate respondents, such as dissolution, assignment, or sales, resulting in the emergence of a successor corporation, the creation or dissolution of subsidiaries, or any other change in the corporation which may affect compliance obligations arising out of the order.

It is further ordered, That the individual respondents named herein promptly notify the Commission of the discontinuance of their present business or employment and of their affiliation with a new business or employment. Such notice shall include respondents' current business address and a statement as to the nature of the business or employment in which they are engaged as well as a description of their duties and responsibilities.

It is further ordered, That the respondents herein shall within sixty (60) days after service upon them of this order, file with the Commission a report, in writing, setting forth in detail the manner and form in which they have complied with this order.

Issued: January 28, 1974.

By the Commission.

[SEAL] CHARLES A. TOBIN, *Secretary.*

[FR Doc.74-4398 Filed 2-25-74;8:45 am]

Title 18—Conservation of Power and Water Resources

CHAPTER I—FEDERAL POWER COMMISSION

SUBCHAPTER A—GENERAL RULES

[Docket No. RM74-13; Order No. 506]

PART 1—RULES OF PRACTICE AND PROCEDURE

Revision of Spacing Requirements for Typewritten Pleadings, Documents and Other Papers Filed in Proceedings

FEBRUARY 20, 1974.

This order amends Part 1, Chapter I, Title 18 of the Code of Federal Regulations to require single-spacing in typewritten pleadings, documents and other papers filed in proceedings before this agency. The amendment is adopted to conserve paper during the paper shortage and for budgetary purposes.

The Commission finds:

(1) The notice, public procedure and effective date provisions of 5 U.S.C. 553 do not apply with respect to the amendment here adopted.

(2) In view of the purpose, intent and effect of the amendment herein ordered, good cause exists for making it effective upon issuance of this order.

(3) The amendment here adopted is in the public interest and is necessary and appropriate for the administration of the Federal Power Act and the Natural Gas Act.

The Commission, acting pursuant to the provisions of the Federal Power Act, as amended, particularly section 309 (49 Stat. 858; 16 U.S.C. 825h) and the provisions of the Natural Gas Act, as amended particularly section 16 (52 Stat. 830 (15 U.S.C. 7170)), orders:

(A) Paragraph (c) (1) of § 1.15 in Part 1, Subchapter A of Chapter I, Title 18 of the Code of Federal Regulations is revised to read as follows:

§ 1.15 Formal requirements as to pleadings, documents and other papers filed in proceedings.

* * * * *

(c) *Form*—(1) *Typewritten.* Pleadings, documents or other papers filed in proceedings if not printed, shall be typewritten on paper cut or folded to letter

size, 8 to 8½ inches wide by 10½ to 11 inches long, with left-hand margin not less than 1½ inches wide and other margins not less than 1 inch. The impression shall be on only one side of the paper, unless there are more than four pages, and shall be single spaced, except that quotations in excess of a few lines shall be indented. Mimeographed, multigraphed, hectographed, or planographed copies will be accepted as typewritten, provided all copies are clearly legible.

* * * * *

(B) The amendment adopted herein shall be effective upon issuance of this order.

(C) The Secretary shall cause prompt publication of this order to be made in the FEDERAL REGISTER.

By the Commission.

[SEAL] MARY B. KIDD,
Acting Secretary.

[FR Doc. 74-4435 Filed 2-25-74;8:45 am]

Title 21—Food and Drugs

CHAPTER I—FOOD AND DRUG ADMINISTRATION, DEPARTMENT OF HEALTH, EDUCATION, AND WELFARE

PART 2—ADMINISTRATIVE FUNCTIONS, PRACTICES AND PROCEDURES

Subpart H—Delegations of Authority

DELEGATION OF AUTHORITY RELATING TO BLOOD AND BLOOD PRODUCTS TO THE COMMISSIONER OF FOOD AND DRUGS

Correction

In FR Doc. 74-1822, appearing at page 2479 in the issue for Tuesday, January 22, 1974, the effective date now reading "January 28, 1974" should be changed to read "January 22, 1974".

SUBCHAPTER B—FOOD AND FOOD PRODUCTS

PART 121—FOOD ADDITIVES

Subpart C—Food Additives Permitted in Feed and Drinking Water of Animals or for the Treatment of Food-Producing Animals

BENOMYL

A petition (FAP 3H5033) was filed by E. I. du Pont de Nemours & Co., Inc., Wilmington, DE 19898, in accordance with provisions of the Federal Food, Drug, and Cosmetic Act (21 U.S.C. 348), proposing establishment of a food additive tolerance (21 CFR Part 121) for combined residues of the fungicide benobenzimidazolecarbamate (and its metabenzimidazolecarbamate(and its metabolites containing the benzimidazole moiety (calculated as benomyl) in dried citrus pulp at 50 parts per million when present therein as a result of application (preharvest and/or postharvest) of the fungicide to the raw agricultural commodity citrus fruits. (For a related document, see this issue of the FEDERAL REGISTER, page 7422.)

The Reorganization Plan No. 3 of 1970, published in the FEDERAL REGISTER of October 6, 1970 (35 FR 15623), transferred (effective December 2, 1970) to the Administrator of the Environmental Protection Agency the functions vested in the Secretary of Health, Education, and Welfare for establishing tolerances for pesticide chemicals under sections 406, 408, and 409 of the Federal Food, Drug, and Cosmetic Act (21 U.S.C. 346, 346a, and 348).

Having evaluated the data in the petition and other relevant material, it is concluded that the tolerance should be established.

Therefore, pursuant to provisions of the Act (sec. 409(c) (1), (4), 72 Stat. 1786; 21 U.S.C. 348(c) (1), (4)), the authority transferred to the Administrator of the Environmental Protection Agency (35 FR 15623), and the authority delegated by the Administrator to the Deputy Assistant Administrator for Pesticide Programs (36 FR 9038), § 121.343 is amended by adding the new paragraph, "50 parts per million * * *" after the paragraph, "70 parts per million * * *" as follows:

§ 121.343 Benomyl.

* * * * *

50 parts per million in dried citrus pulp when present therein as a result of application (preharvest and/or postharvest) of the fungicide to the raw agricultural commodity citrus fruits.

Any person who will be adversely affected by the foregoing order may at any time on or before March 28, 1974 file with the Hearing Clerk, Environmental Protection Agency, Room 1019E, 4th & M Streets, SW., Waterside Mall, Washington, D.C. 20460, written objections thereto in quintuplicate. Objections shall show wherein the person filing will be adversely affected by the order and specify with particularity the provisions of the order deemed objectionable and the grounds for the objections. If a hearing is requested, the objections must state the issues for the hearing. A hearing will be granted if the objections are supported by grounds legally sufficient to justify the relief sought. Objections may be accompanied by a memorandum or brief in support thereof.

Effective date. This order shall become effective on February 26, 1974.

(Sec. 409(c) (1), (4), 72 Stat. 1786 (21 U.S.C. 348(c) (1), (4)))

Dated: February 20, 1974.

HENRY J. KORP,
Deputy Assistant Administrator for Pesticide Programs.

[FR Doc.74-4389 Filed 2-25-74;8:45 am]

PART 121—FOOD ADDITIVES

Subpart F—Food Additives Resulting From Contact With Containers or Equipment and Food Additives Otherwise Affecting Food

NYLON RESINS

Notice was given in the FEDERAL REGISTER of June 22, 1971 (36 FR 11875), that a petition (FAP 1B2685) had been filed by Monsanto Co., 1101 17th St., NW., Washington, DC 20036, proposing that § 121.2502 *Nylon resins* (21 CFR 121.2502) be amended to provide for the safe use in food-contact articles of an additional nylon resin manufactured from nylon 66 resins and resins obtained by the condensation of hexamethylenediamine and terephthalic acid.

Also, notice was given in the FEDERAL REGISTER of October 14, 1971 (36 FR 19996), that a petition (FAP 2B2738) had been filed by Monsanto Co. proposing that § 121.2566 *Antioxidants and/or stabilizers for polymers* (21 CFR 121.2566) be amended to provide for the use of cuprous iodide as a heat stabilizer for the above-described nylon resin.

The Commissioner of Food and Drugs, having evaluated the data in these petitions and other relevant material, concludes that the food additive regulations should be amended to provide for safe use of the subject additives under the preferred description and nomenclature as set forth below.

Therefore, pursuant to provisions of the Federal Food, Drug, and Cosmetic Act (sec. 409(c)(1), 72 Stat. 1786; 21 U.S.C. 348(c)(1)) and under authority delegated to the Commissioner (21 CFR 2.120), Part 121 is amended as follows:

1. In § 121.2502 by adding a new paragraph (a)(7) and by adding a new item 7 to the table in paragraph (b) as follows:

§ 121.2502 Nylon resins.

* * * * *

(a) * * *

(7) Nylon 66T resins are manufactured by the condensation of hexamethylenediamine, adipic acid, and terephthalic acid such that composition in terms of ingredients is 43.1±0.2 weight percent hexamethylenediamine, 35.3±1.2 weight percent adipic acid, and 21.6±1.2 weight percent terephthalic acid.

(b) Specifications:

Nylon resins	Specific gravity	Melting point	Solubility in boiling 4.2 *N* HCl	Maximum extractable fraction in selected solvents (expressed as percent by weight of resin)			
				Water	95 percent ethyl alcohol	Ethyl acetate	Benzene
		Degrees F.		*Percent*	*Percent*	*Percent*	*Percent*
7. Nylon 66T resins for use only in food-contact films having an average thickness not to exceed 0.001 inch.	1.16±0.015	482-518	Insoluble after 1 hour.	1.0	1.0	0.25	0.25

2. In § 121.2566(b) by alphabetically inserting in the list of substances a new item as follows:

§ 121.2566 Antioxidants and/or stabilizers for polymers.

* * * * *

(b) List of substances:

	Limitations
* * *	* * *
Cuprous iodide.	For use at levels not exceeding 0.01 percent cuprous iodide by weight of nylon 66T resins complying with § 121.2502; the finished resins are used or are intended to be used to contain foods during oven baking or oven cooking at temperatures above 250° F. The average thickness of such resins in the form in which they contact food shall not exceed 0.001 inch.
* * *	* * *

Any person who will be adversely affected by the foregoing order may at any time on or before March 28, 1974, file with the Hearing Clerk, Food and Drug Administration, Rm. 6-86, 5600 Fishers Lane, Rockville, MD 20852, written objections thereto. Objections shall show wherein the person filing will be adversely affected by the order, specify with particularity the provisions of the order deemed objectionable, and state the grounds for the objections. If a hearing is requested, the objections shall state the issues for the hearing, shall be supported by grounds factually and legally sufficient to justify the relief sought, and shall include a detailed description and analysis of the factual information intended to be presented in support of the objections in the event that a hearing is held. Objections may be accompanied by a memorandum or brief in support thereof. Six copies of all documents shall be filed. Received objections may be seen in the above office during working hours, Monday through Friday.

Effective date. This order shall become effective on February 26, 1974.

(Sec. 409(c)(1), 72 Stat. 1786; 21 U.S.C. 348(c)(1))

Dated: February 15, 1974.

SAM D. FINE,
Associate Commissioner for Compliance.

[FR Doc.74-4302 Filed 2-25-74;8:45 am]

Title 29—Labor

SUBTITLE A—OFFICE OF THE SECRETARY OF LABOR

PART 91—ADJUSTMENT ASSISTANCE FOR WORKERS AFTER CERTIFICATION

Vacation and Holiday Pay

To more clearly specify the circumstances in which adversely affected workers who have received vacation or holiday pay are and are not qualified for adjustment assistance under Chapter 3 of Title III of the Trade Expansion Act of 1962, 76 Stat. 872, 892; 19 U.S.C. 1931-1978, I have concluded it is necessary to amend 29 CFR 91.3 as set out below.

The provisions of 5 U.S.C. 553 relating to notice of proposed rule making, opportunity for public participation, and delay in effective date do not apply because this amendment is interpretive and prescribes rules of procedure.

This amendment shall be effective February 1, 1974.

1. Section 91.3 is amended by adding a new paragraph (e) reading as follows:

§ 91.3 Qualifications.

* * * * *

(e) *Vacation or holiday pay.* (1) An adversely affected worker is not unemployed because of lack of work for purposes of § 91.1(mm) during a week for which he applies for a trade readjustment allowance if he—

(i) Was on leave for vacation or holiday purposes during all or part of such week, and

(ii) Received vacation or holiday pay for the period of leave which, when allocated to all or part of such week pursuant to paragraph (e)(2) of this paragraph, equalled or exceeded the amount of a trade readjustment allowance which, but for this paragraph, would be payable with respect to such week.

(2) Vacation or holiday pay shall be allocated in equal amounts to each day on which the worker was on leave for vacation or holiday purposes.

(3) Vacation or holiday pay which is paid in connection with a total separation from employment (including a layoff without a definite date of return to work) shall be disregarded in determining whether an individual has experienced a week of unemployment, whether payment occurs before or after separation.

(4) As used in this paragraph "vacation or holiday pay" means wages paid in connection with leave for vacation or holiday purposes and not representing remuneration for services performed during a week for which application is made for a trade readjustment allowance.

(Sec. 401, 76 Stat. 902 (19 U.S.C. 1802))

Signed at Washington, D.C., this 14th day of February 1974.

BEN BURDETSKY,
Deputy Assistant Secretary for Manpower.

[FR Doc.74-4436 Filed 2-25-74;8:45 am]

Title 40—Protection of Environment

CHAPTER I—ENVIRONMENTAL PROTECTION AGENCY

SUBCHAPTER E—PESTICIDE PROGRAMS

PART 180—TOLERANCES AND EXEMPTIONS FROM TOLERANCES FOR PESTICIDE CHEMICALS IN OR ON RAW AGRICULTURAL COMMODITIES

Phorate

A petition (PP 3F1403) was filed by American Cyanamid Co., Princeton, NJ 08540, in accordance with provisions of the Federal Food, Drug, and Cosmetic Act (21 U.S.C. 346a), proposing establishment of a tolerance for combined residues of the insecticide phorate (*O,O*-diethyl *S*-[(ethylthio)methyl] phosphorodithioate) and its cholinesterase-inhibiting metabolites in or on Bermuda grass straw at 0.5 part per million.

Based on consideration given the data submitted in the petition and other relevant material, it is concluded that:

1. The insecticide is useful for the purpose for which the tolerance is being established.

2. The established tolerances for residues in eggs, meat, milk, and poultry are adequate to cover residues resulting from the proposed and established uses, and § 180.6(a)(2) applies. However, the established tolerances for residues in eggs, meat, and poultry were omitted from the Code of Federal Regulations and are hereby reestablished in this order.

3. The tolerance established by this order will protect the public health.

Therefore, pursuant to provisions of the Federal Food, Drug, and Cosmetic Act (sec. 408(d)(2), 68 Stat. 512; 21 U.S.C. 346a(d)(2)), the authority transferred to the Administrator of the Environmental Protection Agency (35 FR 15623), and the authority delegated by the Administrator to the Deputy Assistant Administrator for Pesticide Programs (36 FR 9038), § 180.206 is hereby amended by revising the introductory paragraph and the paragraph "0.5 part per million * * *" and by adding the new paragraph "0.05 part per million * * *", as follows:

§ 180.206 Phorate; tolerances for residues.

* * * * *

Tolerances are established for combined residues of the insecticide phorate (*O,O*-diethyl *S*[(ethylthio)methyl] phosphorodithioate) and its cholinesterase-inhibiting metabolites in or on raw agricultural commodities as follows:

* * * * *

0.5 part per million in or on alfalfa (fresh), bean vines, Bermuda grass straw, corn forage, hops, and potatoes.

* * * * *

0.05 part per million (negligible residues) in meat, fat, and meat byproducts of cattle, goats, hogs, horses, poultry, and sheep and in eggs.

* * * * *

Any person who will be adversely affected by the foregoing order may at any time by March 28, 1974, file with the Hearing Clerk, Environmental Protection Agency, Room 1019E, 4th & M Streets, SW., Waterside Mall, Washington, D.C. 20460, written objections thereto in quintuplicate. Objections shall show wherein the person filing will be adversely affected by the order and specify with particularity the provisions of the order deemed objectionable and the grounds for the objections. If a hearing is requested, the objections must state

the issues for the hearing. A hearing will be granted if the objections are supported by grounds legally sufficient to justify the relief sought. Objections may be accompanied by a memorandum or brief in support thereof.

Effective date. This order shall become effective on February 26, 1974.

(Sec. 408(d)(2), 68 Stat. 512; 21 U.S.C. 346a(d)(2)).

Dated: February 20, 1974.

HENRY J. KORP,
Deputy Assistant Administrator for Pesticide Programs.

[FR Doc.74-4407 Filed 2-25-74;8:45 am]

PART 180—TOLERANCES AND EXEMPTIONS FROM TOLERANCES FOR PESTICIDE CHEMICALS IN OR ON RAW AGRICULTURAL COMMODITIES

Alachlor

A petition (PP 3F1372) was filed by Monsanto Co., 800 North Lindbergh Boulevard, St. Louis, MO 63166, in accordance with provisions of the Federal Food, Drug, and Cosmetic Act (21 U.S.C. 346a), proposing establishment of a tolerance for negligible residues of the herbicide alachlor (2-chloro-2',6'-diethyl-*N*-(methoxymethyl) acetanilide) and its metabolites (calculated as 2-chloro-2', 6'-diethyl-*N*- (methoxymethyl) acetanilide) in or on the raw agricultural commodity potatoes at 0.2 part per million.

Subsequently, the petitioner amended the petition by reducing the proposed tolerance from 0.2 part per million for residues in or on potatoes to 0.1 part per million (negligible residue).

Based on consideration given the data submitted in the petition and other relevant material, it is concluded that:

1. The herbicide is useful for the purpose for which the tolerance is being established.

2. Established tolerances for residues of alachlor in eggs, meat, milk, or poultry are adequate to cover residues resulting from the proposed and established uses. The proposed use is in the category specified in § 180.6(a)(2).

3. The tolerance established by this order will protect the public health.

Therefore, pursuant to provisions of the Federal Food, Drug, and Cosmetic Act (Sec. 408(d)(2), 68 Stat. 512; 21 U.S.C. 346a(d)(2)), the authority transferred to the Administrator of the Environmental Protection Agency (35 FR 15623), and the authority delegated by the Administrator to the Deputy Assistant Administrator for Pesticide Programs (36 FR 9038), § 180.249 is amended by adding the following new paragraph after the paragraph "0.2 part per million * * *":

§ 180.249 Alachlor; tolerances for residues.

* * * * *

0.1 part per million (negligible residue) in or on potatoes.

* * * * *

Any person who will be adversely affected by the foregoing order may at any time by March 28, 1974, file with the Hearing Clerk, Environmental Protection Agency, Room 1019E, 4th & M Streets, SW., Waterside Mall, Washington, D.C. 20460, written objections thereto in quintuplicate. Objections shall show wherein the person filing will be adversely affected by the order and specify with particularity the provisions of the order deemed objectionable and the grounds for the objections. If a hearing is requested, the objections must state the issues for the hearing. A hearing will be granted if the objections are supported by grounds legally sufficient to justify the relief sought. Objections may be accompanied by a memorandum or brief in support thereof.

Effective date. This order shall become effective on February 26, 1974.

(Sec. 408(d)(2), 68 Stat. 512; 21 U.S.C. 346a(d)(2))

Dated: February 20, 1974.

HENRY J. KORP,
Deputy Assistant Administrator for Pesticide Programs.

[FR Doc.74-4408 Filed 2-25-74;8:45 am]

PART 180—TOLERANCES AND EXEMPTIONS FROM TOLERANCES FOR PESTICIDE CHEMICALS IN OR ON RAW AGRICULTURAL COMMODITIES

Benomyl

A petition (PP 3F1410) was filed by E. I. du Pont de Nemours & Co., Inc., Wilmington, DE 19898, in accordance with provisions of the Federal Food, Drug, and Cosmetic Act (21 U.S.C. 346a), proposing establishment of a tolerance for combined residues of the fungicide benomyl (mthyl 1-(butylcarbamoyl)-2-benzimidazolecarbamate) and its metabolites containing the benzimidazole moiety (calculated as benomyl) in or on the raw agricultural commodity citrus fruits at 10 parts per million (from preharvest and/or post harvest application). For a related document, see this issue of the FEDERAL REGISTER, page 7420.)

Based on consideration given the data submitted in the petition and other relevant material, it is concluded that:

1. The fungicide is useful for the purpose for which the tolerance is being established.

2. Established tolerances for residues in meat and milk are adequate to cover residues resulting from the proposed and established uses and § 180.6(a)(2) applies. Residues from the proposed use are not expected in eggs and poultry (§ 180.6(a)(3) applies).

3. The tolerance established by this order will protect the public health.

Therefore, pursuant to provisions of the Federal Food, Drug, and Cosmetic Act (sec. 408(d)(2), 68 Stat. 512; 21 U.S.C. 346a(d)(2)), the authority transferred to the Administrator of the Environmental Protection Agency (36 FR 15623), and the authority delegated by the Administrator to the Deputy Assistant Administrator for Pesticide Programs (36 FR 9038), § 180.294 is amended by revising the paragraph "10 parts per million * * *" to read as follows:

§ 180.294 Benomyl; tolerances for residues.

* * * * *

10 parts per million in or on citrus fruits (from preharvest and/or postharvest application), grapes, and mushrooms.

* * * * *

Any person who will be adversely affected by the foregoing order may at any time by March 28, 1974, file with the Hearing Clerk, Environmental Protection Agency, Room 1019E, 4th & M Streets, SW., Waterside Mall, Washington, D.C. 20460, written objections thereto in quintuplicate. Objections shall show wherein the person filing will be adversely affected by the order and specify with particularity the provisions of the order deemed objectionable and the grounds for the objections. If a hearing is requested, the objections must state the issues for the hearing. A hearing will be granted if the objections are supported by grounds legally sufficient to justify the relief sought. Objections may be accompanied by a memorandum or brief in support thereof.

Effective date. This order shall become effective on February 26, 1974.

(Sec. 408(d)(2), 68 Stat. 512; 21 U.S.C. 346a(d)(2))

Dated: February 20, 1974.

HENRY J. KORP,
Deputy Assistant Administrator for Pesticide Programs.

[FR Doc.74-4388 Filed 2-25-74;8:45 am]

Title 45—Public Welfare

CHAPTER I—OFFICE OF EDUCATION, DEPARTMENT OF HEALTH, EDUCATION, AND WELFARE

PART 103—RESEARCH AND TRAINING, EXEMPLARY AND CURRICULUM DEVELOPMENT PROGRAMS IN VOCATIONAL EDUCATION

Appendix B—Research Projects in Vocational Education Additional Criteria

On December 5, 1973 there was published in the FEDERAL REGISTER at 38 FR 33566-33567, a Notice of Proposed Rule Making which set forth additional criteria and closing date for applications for grants under Part C of the Vocational Education Act of 1963, as amended, 20 U.S.C. 1281(a). The additional criteria were set forth in a proposed Appendix B to Part 103 of the regulations, 45 CFR Part 103. The General Provisions Regulations (45 CFR Part 100a) published in the FEDERAL REGISTER on November 6, 1973 (38 FR 30654, 30658, 30602-30678) and effective December 6, 1973 are also applicable to these grants.

Interested persons were given until December 26, 1973 to submit comments, suggestions, or objections to the proposed criteria. No comments were received relating to the criteria; therefore

the proposed rule is republished without substantive change.

The criteria in Appendix B are reissued without change, as forth below.

Effective date. The criteria are effective on February 26, 1974.

Dated February 5, 1974.

JOHN OTTINA,
U.S. Commissioner of Education.

Approved: February 21, 1974.

CASPAR W. WEINBERGER,
Secretary of Health, Education, and Welfare.

(Catalog of Federal Domestic Assistance Program Number 13.498; Vocational Education Research)

APPENDIX B

RESEARCH PROJECTS IN VOCATIONAL EDUCATION ADDITIONAL CRITERIA

In the making of awards from funds available for the program (in addition to consideration of the criteria in 45 CFR 100a.26(b)) priority will be given to applications which rank high on the basis of such criteria and which propose projects in one or more of the priority areas described below. In addition, special consideration will be given to programs or projects of national, regional, or interstate significance in one or more of the priority areas described below. The results of these projects should improve and extend existing Federally supported vocational education programs.

Curriculum Studies. Information is needed to undergird curriculum planning and curriculum development activities. Applied studies will be supported to produce information: (1) For developing individualized and performance oriented curricula, including the state-of-the-art, effectiveness, cost, and cost-effectiveness information, (2) that identifies emerging occupations and explicates the curriculum and manpower needs for the area or areas, and (3) that identifies common core of basic skills for one or more occupational cluster areas.

Disadvantaged, Handicapped, and Minority. Information is needed to improve vocational education and vocational education opportunities for disadvantaged, handicapped, and minority populations. Applied studies will be supported to produce information that is designed for use by decision makers at the Federal, State, and local levels. These studies should produce information which will: (1) improve the utilization of existing vocational education resources for target populations, (2) improve the image of vocational education for target populations, and (3) provide a basis for improving access to the field or fields of employment for which individuals in a target group or groups have been trained.

Alternative Work Experience Programs. Information is needed to improve and extend work experience programs. Applied studies will be supported to produce information that: (1) identifies more creative work experience approaches with business, industry, and community and civic organizations, (2) provides a basis for improving student and employer satisfaction in work experience programs, (3) clarifies legal and other barriers to work experience programs, (4) provides a basis for establishing standards for work experience programs, and (5) identifies alternative work experience programs and describes actual or projected costs and cost-benefits of the programs.

Guidance, Counseling, Placement, and Student Followup Services. Comprehensive systems of guidance, counseling, placement, and followup services for students and adults need to be improved. Applied studies will be supported which produce information that: (1) provides the basis for improving career planning for target populations selected by the applicant, (2) provides the basis for improving student assessment capabilities, and (3) determines the state-of-the-art, impact, cost, and cost-effectiveness information regarding components of comprehensive systems of guidance, counseling, placement, and student followup services.

In addition, several large scale efforts will be supported to develop components of comprehensive systems of guidance, counseling, placement, and followup services for students and adults. These development efforts should focus on: (1) developing procedures to utilize employment information, (2) developing job placement and followup services for students, and (3) producing in-service training materials designed to improve the skills of professionals and support personnel in utilizing employment information, and providing job placement and student followup services.

Manpower Information and System for Education. Job, manpower, labor market, and demographic data are required by public, private, and proprietary educational administrators, planners, evaluators, curriculum developers, career counselors, teachers, and students. Manpower information needs to be current and appropriately presented if vocational education programs are to be responsive to existing and projected employment opportunities. Applied studies will be supported to improve manpower, job, labor market, and demographic information relevant to the needs of Federal, State, and local educational administrators, planners, evaluators, and other user groups. These studies should produce information which will: (1) Provide a basis for improving manpower projections for educational uses at the State and local levels, (2) provide a basis for matching job requirements to the skills of prospective workers, (3) provide a basis for improving the accuracy of manpower projections for jobs, (4) translate manpower forecasts into program and specific curriculum requirements, and (5) provide the basis for vocational education to interface with economic development groups and to assist in job development approaches.

In applying the above stated criteria the Commissioner will seek to provide assistance to programs or projects in all the above described areas.

(20 U.S.C. 1248(1), 1281(a), 1282, 1283)

[FR Doc.74-4490 Filed 2-25-74;8:45 am]

Title 47—Telecommunication

CHAPTER I—FEDERAL COMMUNICATIONS COMMISSION

[FCC 74-143]

RADIO APPLICATION PROCEDURES

Order. In the matter of amendment of Parts 0, 1 and 13 of the Commission's rules regarding radio application procedures.

1. The Commission has before it proposals to delete Section 0.311(a)(13), amend §§ 1.83(a) (1) and (2), 13.4(c), 13.11(b)(1)(iii), (b)(2), 13.28, 13.71(a) and (b), and adding new § 13.11(b)(3), relating to (a) alien application forms; (b) extension of the term of alien restricted radiotelephone operator permits; (c) deletion of the requirement for waiver of the geographical restriction for alien pilots; and (d) elimination of requirement for Commission staff to certify commercial radio operator posting statements.

2. Authority for amendment is contained in section 4(i) and 303(r) of the Communications Act of 1934, as amended, and Section 552 of the Administrative Procedure Act. Because the amendments are procedural in nature, the prior notice and effective date provisions of Section 553 of the Administrative Procedure Act do not apply.

3. *It is ordered,* Effective June 28, 1974, that Parts 0, 1 and 13 of the rules be amended as set forth in the Appendix hereto.

Adopted: February 13, 1974.

Released: February 19, 1974.

(Secs. 4, 303, 48 Stat., as amended, 1066, 1082 (47 U.S.C. 154, 303).)

FEDERAL COMMUNICATIONS COMMISSION,
VINCENT J. MULLINS,
Secretary.

APPENDIX A

PART 0—COMMISSION ORGANIZATION

Parts 0, 1 & 13 of the Commissions Rules is amended as follows:

§ 0.311 [Amended]

1. In § 0.311(a) subparagraph (13) is deleted and designated [Reserved].

PART 1—PRACTICE AND PROCEDURE

2. In § 1.83(a) subparagraphs (1) & (2) are amended, and subparagraph (3) deleted to read as follows:

§ 1.83 Application for radio operator license.

(a) * * *

(1) *Restricted radiotelephone operator permit.* (i) Applications for a Re-

stricted Radiotelephone Operator Permit filed by U.S. Citizens or Nationals shall be on FCC Form 753–A entitled "Application for Restricted Radiotelephone Operator Permit by Declaration".[1]

(ii) Applications for Restricted Radiotelephone Operator Permits and requests for waiver of the nationality requirements pursuant to section 303(1) of the Communications Act filed by an alien aircraft pilot (see § 13.4(c)) shall be filed on FCC Form 155[1] entitled "Application for Restricted Radiotelephone Operator Permit by Alien Aircraft Pilots".

(2) *All others.* Application for a new, renewed, replacement or duplicate commercial operator license or for a verification card (FCC Form 758–F) shall be filed on FCC Form 756 entitled "Application for Radio Operator License".

* * * * *

3. In § 13.4, paragraph (c) is amended to read as follows:

§ 13.4 Term of licenses.

* * * * *

(c) A commercial operator license or permit granted to an alien aircraft pilot under a waiver of the U.S. nationality provisions of section 303(1) of the Communications Act will normally be issued for a term of five (5) years from the date of issuance. An operator license or permit issued to an alien shall be valid only if the operator continues to hold a valid aircraft pilot certificate issued by the Federal Aviation Administration or one of its predecessor agencies.

* * * * *

PART 13—COMMERCIAL RADIO OPERATORS

4. In § 13.11(b), subparagraph (1) (iii) and subparagraphs (2) and (3) are amended as follows:

§ 13.11 Procedure.

* * * * *

(b) * * *

(1) * * *

(iii) When the applicant is an alien aircraft pilot (see § 13.4(c)), the application shall be submitted on FCC Form 755 in person or by mail to the Federal Communications Commission, Washington, D.C. 20554.

(2) An application for an operator license or permit of any other class, or for a verification card, shall be submitted in person or by mail to the field office at which the applicant desires his application to be considered and acted upon, and which office will make final arrangements for conducting any required examination. Whenever an examination is required to be taken at a designated examination point away from a field office, the application shall be submitted in advance of the examination to the field office having jurisdiction over the area in which the examination is to be given.

(3) The form entitled "Verification of Operator License or Permit" (FCC Form 759)[1] may be obtained from any of the Commission's field offices. The certification under Part B of the form shall be completed by the licensee or general manager of the radio station where the statement is to be posted. When the FCC Form 759 is properly validated, it may be posted in lieu of the original radio operator license or permit when the holder of that license or permit is employed at more than one station.

5. Section 13.28 is amended to read as follows:

§ 13.28 Renewal service requirements, renewal examinations and exceptions.

A restricted radiotelephone operator permit normally is issued for the lifetime of the holder and need not be renewed, EXCEPT that alien restricted radiotelephone operator permits are normally issued for a five year term and are normally renewable. A temporary limited radio telegraph second class operator license is not renewable. A license of any other class may be renewed without examination provided that the service record on the reverse side of the license (see §§ 13.91 to 13.94) shows at least two years of satisfactory service in the aggregate during the license term and while actually employed as a radio operator under the license. If this two-year renewal service requirement is not fulfilled, but the service record shows at least one year of satisfactory service in the aggregate during the last three years of the license term and while actually employed as a radio operator under that license, the license may be renewed upon the successful completion of a renewal examination, which may be taken at any time during the final year of the license term or during a one-year period of grace after the date of expiration of the license sought to be renewed. The renewal examination will consist of the highest numbered examination element normally required for a new license of the class sought to be renewed, plus the code test (if any) required for such a new license. If the renewal examination is not successfully completed before expiration of the aforementioned one year period of grace, the license will not be renewed on any basis.

NOTE: By order dated and effective April 4, 1951, the Commission temporarily waived the requirement of prior service as a radio operator or examination for renewal in the case of any applicant for renewal of his commercial radio operator license. This order is applicable to commercial radio operator licenses which expired after June 30, 1950 until further order of the Commission.

6. Section 13.71 is amended to read as follows:

§ 13.71 Issue of duplicate or replacement licenses.

(a) An operator whose license or permit has been lost, mutilated, or destroyed shall immediately notify the Commission. If the authorization is of the diploma form, a properly executed application for duplicate should be submitted to the office of issue. If the authorization is of the card form (Restricted Radiotelephone Operator Permit), a properly executed application for replacement should be submitted to the Federal Communications Commission, Gettysburg, Pa., 17325, EXCEPT for alien restricted radiotelephone operator permit applications, which must be submitted to Federal Communications Commission, Washington, D.C. 20554. In either case, the application shall embody a statement of the circumstances involved in the loss, mutilation, or destruction of the license or permit. If the authorization has been lost, the applicant must state that reasonable search has been made for it, and further, that in the event it be found, either the original or the duplicate (or replacement) will be returned for cancellation. If the authorization is of the diploma form, the applicant should also submit documentary evidence of the service that has been obtained under the original authorization, or a statement embodying that information.

(b) The holder of any license or permit whose name is legally changed may make application for a replacement document to indicate the new legal name by submitting a properly executed application accompanied by the license or permit affected. If the authorization is of the diploma form, the application should be submitted to the office where it was issued. If the authorization is of the card form (Restricted Radiotelephone Operator Permit) it should be submitted to the Federal Communications Commission, Gettysburg, Pa. 17325, EXCEPT for alien restricted radiotelephone operator permit applications, which must be submitted to Federal Communications Commission, Washington, D.C. 20554.

[FR Doc.74-4451 Filed 2-25-74;8:45 am]

[1] Filed as part of the original document.

Title 49—Transportation

SUBTITLE A—OFFICE OF THE SECRETARY OF TRANSPORTATION

[OST Docket No. 1; Amdt. 1-86]

PART 1—ORGANIZATION AND DELEGATION OF POWERS AND DUTIES

Delegations of Authority With Respect to the United States Railway Association

The purpose of this amendment is to designate the Under Secretary as the representative of the Secretary, and the General Counsel as the alternate representative of the Secretary when so designated by the Under Secretary, as incorporator, member of the acting Board of Directors, member of the Board of Directors, and member of the executive committee of the Board of Directors, of the United States Railway Association and to delegate to each when so serving the functions vested in the Secretary in each capacity by title II of the Regional

Rail Reorganization Act of 1973 (January 2, 1974, Public Law 93-236).

Since this amendment relates to Departmental management, procedures, and practices, notice and public procedure thereon are unnecessary and it may be made effective on or before March 28, 1974.

In consideration of the foregoing, Part 1 of Title 49, Code of Federal Regulations, is amended as follows:

1. In § 1.53, a new paragraph (m) is added to read as follows:

§ 1.53 Delegations to Under Secretary.

* * * * *

(m) Serve as the representative of the Secretary as incorporator, member of the acting Board of Directors, member of the Board of Directors, and member of the executive committee of the Board of Directors, of the United States Railway Association and when so serving carry out the functions vested in the Secretary in each capacity by title II of the Regional Rail Reorganization Act of 1973 (Public Law 93-236).

2. In § 1.59, a new paragraph (o) is added to read as follows:

§ 1.59 Delegations to General Counsel.

* * * * *

(o) Serve as the alternate representative of the Secretary, when so designated by the Under Secretary, as incorporator, member of the acting Board of Directors, member of the Board of Directors, and member of the executive committee of the Board of Directors, of the United States Railway Association and when so serving carry out the functions vested in the Secretary in each capacity by title II of the Regional Rail Reorganization Act of 1973 (Public Law 93-236).

Effective date. This amendment is effective February 26, 1974.

(Section 9(e), Department of Transportation Act (49 U.S.C. 1657(e)))

Issued in Washington, D.C., on February 20, 1974.

CLAUDE S. BRINEGAR,
Secretary of Transportation.

[FR Doc.74-4379 Filed 2-25-74;8:45 am]

CHAPTER V—NATIONAL HIGHWAY TRAFFIC SAFETY ADMINISTRATION, DEPARTMENT OF TRANSPORTATION

[Docket No. 1-5; Notice 10]

PART 571—FEDERAL MOTOR VEHICLE SAFETY STANDARDS

Reconsideration of the Brake Hose Standard

This notice responds to petitions for reconsideration of amended Standard 106, *Brake hoses,* 49 CFR 571.106, published November 13, 1973 (38 FR 31302). In response to comments by 36 manufacturers and users of brake hoses, the National Highway Traffic Safety Administration (NHTSA) amends the definitions, labeling, and performance provisions of the standard in several respects.

The Motor Vehicle Manufacturers Association, the American Trucking Association, and three manufacturers questioned the applicability of the standard to nylon and thermoplastic tubing used in the chassis plumbing of air brake systems. They asserted that Notice 7 offered no opportunity for comment on the properties and use of this material and that no safety need could justify its inclusion in the standard. The comments point to a distinction in industry terminology between "tubing" and "hose" to argue that NHTSA use of the term "hose" limited the proposal to traditional applications of six SAE hose types at articulating points in the air brake system.

The NHTSA considers that the broad definitions of "Airbrake hose" provided an opportunity to comment on the issue of tubing. Notice 7 defined "Airbrake hose" as "a flexible hose for use in an airbrake system * * *" and it clarified this definition in the preamble to the notice.

Major revisions have been made in the airbrake hose portion of the proposal by eliminating the six types previously specified. Thus an airbrake hose under the proposal may be manufactured from any material as long as the hose can meet the performance requirements of the standard.

The NHTSA included "flexible" in its definition of hose, despite the common meaning of hose as flexible pipe or tubing, to emphasize the exclusion of relatively inflexible elements of an airbrake system such as copper tubing commonly found in chassis tubing. Finally, the broad term "airbrake system" adequately gives notice of the standard's applicability to the chassis plumbing portion of that system. The NHTSA determined that a safety need exists to include flexible chassis plumbing in this standard because it is used in the same environment as hose located at articulating points and is subject to many of the same types of stress, including heat, cold, and pressure. A failure of either flexible conduit creates as great a safety hazard. For these reasons, the petitions that tubing be excluded from the standard are denied.

Manufacturers who commented on the use of nylon and thermoplastic in air brake systems expressed confidence that their products, which are in widespread use as chassis plumbing, will meet the requirements of the standard. They requested additional testing to exclude inadequate materials which might also meet the present requirements. The NHTSA expects to propose additional requirements after review and testing demonstrate that traditional hose materials presently in use will not be excluded arbitrarily. In the interim, the NHTSA's safety defect authority can prevent the use of inadequate materials.

To accommodate the inclusion of nylon and thermoplastic, the comments also requested a revision of the tensile strength value for the smaller nylon and thermoplastic hose. This change has been made. It should be stressed that the applicability of this standard to nylon and thermoplastic tubing does not affect tubing construction or characteristics.

"Brake hose" is defined in the final rule as "a flexible conduit that transmits or contains the fluid pressure or vacuum used to apply force to a vehicle's brakes." Wagner Electric and several other manufacturers argued that a definition like this which differs from accepted industry terminology should include a list of the parts of the brake system it covers. Actually, the use of general language different from industry terminology is specifically intended to avoid identification with specific designs and thereby permit the definition to accommodate future designs as they develop. The preamble refers to specific lines only in response to manufacturer requests for interpretations, and the NHTSA will continue to provide interpretations to interested persons upon request. The NHTSA interprets the term "flexible" to exclude copper or steel tubing. In response to Chrysler, General Motors, Ford, and Mercedes-Benz, the NHTSA reiterates that the vacuum and hydraulic booster lines that service power brake systems transmit or contain pressure used to apply force to a vehicle's brakes within the meaning of the definition. Accessory air lines such as those to the power air horn and windshield wipers are, of course, excluded.

The definition of "brake hose assembly" in the rule covered both combinations of clamps and hose and combinations of end fittings and hose. The NHTSA has deleted reference to clamps, in agreement with manufacturers who pointed out that the mounting of a slip-on clamp and hose is an essentially different manufacturing operation that, if regulated, should be subject to different performance requirements from brake hose assemblies. The clamp assemblies are subject to NHTSA safety defect authority. Comments disagreed for various reasons on the exclusion of hose assemblies containing used components from the standard. The NHTSA concludes that the exclusion is realistic and justified.

The standard now defines "permanently attached and fitting" to make clear that 3-piece hose fittings which utilize sacrificial sleeves or ferrules are permanently attached end fittings and that the hose used with them is not prohibited by S7.1. In addition to the action taken with respect to the definition, ⅜-in and ½-in hose sizes have been added to Table III under both Type I and Type II hose in order that their use may be continued.

The definition of "rupture" has been modified slightly to make clear that the two types of failure included in the definition are "separation of the hose from its end fitting" and "leakage". Both a small leak and a hose burst constitute "leakage" under this definition.

Manufacturers of brake hose assemblies and vehicles petitioned for numerous variations in the labeling provisions. The many proposed changes in brake

hose assembly labeling illustrate the importance of uniform labeling in a field where differing combinations of responsibility exist between manufacturers and installers of hose assembly components.

The NHTSA has determined that the basic assembly banding techniques set forth in Notice 8 remains the clearest uniform identification method for assembly manufacturers. The band may be freely attached at any point on the assembly to minimize binding and wear as long as it is retained by the end fittings. An exception to the banding requirement has been made for the vehicle manufacturer who assembles and installs his own brake hose assemblies, because his assemblies are integrally related to the vehicle, and the vehicle certification and identification information serves to identify and certify the hose assembly. The manufacturer may choose to band those hose assemblies subject to being rebuilt, to delimit his responsibility in the event a rebuilt assembly fails.

Manufacturers will be permitted to mark the date of manufacture by day or month on the assembly and hose. The identification code required on each component is not yet available for issuance and therefore an amendment of the standard has already been issued to permit use of a manufacturer designation in place of the code (39 FR 3680, January 29, 1974). That language has been revised to allow the use of a manufacturer designation that does not consist of the block capital letters otherwise required by S5.2.2, S5.2.3, and S5.2.4.

The labeling requirements now reflect the use of nominal inside and outside diameter designations. The hose labeling interval has been modified from "not less than 6 inches" to "not more than 6 inches" in response to many requests. Toyota's request for one-stripe labeling of required and optional information has been denied, to ensure that the required information appears at least once on hose as short as 4 inches. The NHTSA has denied requests for rearrangements of the required information, concluding that they would not make it clearer to the user. In response to Midland-Ross' request for clarification, it is reiterated that, while the NHTSA requires certain safety-related information expressed in a certain format, it does not prohibit the addition of other information elsewhere on hydraulic, air, or vacuum hose.

Several manufacturers of hydraulic brake hose assemblies argued that end-fitting labeling information becomes meaningless once a fitting is permanently attached to a hose. They reasoned that the crimping process deforms the fitting, its coating, and possibly the lettering, so that no fitting manufacturer would certify his product to the assembler, and that the responsibility for the fitting's conformity would in any case fall on the assembler.

While the NHTSA expects the labeling information to serve a useful purpose on reusable and 3-piece permanently attached end fittings, the limited benefit of markings on a crimped fitting justifies their elimination. In fact the one performance requirement that applies to fittings has been modified to reflect the crimping process and it effectively becomes the assembler's responsibility to meet this corrosion resistance provision.

There were several general comments on the performance requirements and the test procedures. There were requests for physical tolerances, especially for the expansion test apparatus, and related accommodations for test purposes. These arise from misunderstanding of the legal nature of the safety standards, which are performance levels that each vehicle or item of motor vehicle equipment must meet, and not instructions for manufacturer testing. In the case of a calibration factor, for example, the NHTSA set an exact performance level by stating its requirement without a tolerance. Then, in compliance testing, it determines the calibration factor of its equipment and gives the benefit of that factor to the manufacturer in assessing the test results. Correspondingly, the manufacturer should deal with an exact performance level by determining the calibration factor of his equipment and penalizing his test results by that amount. Manufacturer testing should be directed at proving the equipment's capability in the exercise of due care, by testing under conditions at least as adverse as any that could be established in accordance with the procedures. For example, to accept Goodyear's suggested room temperature range of 65° to 90° F. would permit the NHTSA to test at any temperature within the range, and a manufacturer would correspondingly have to test to assure himself that his product would conform at every point within the range.

Toyota expressed some confusion about sequential testing. As stated in S5.3, S7.3, and S9.2, a particular hose, end fitting, or hose assembly need not meet further requirements after having met the constriction requirements and any one other requirement listed. A particular hose assembly, therefore, would have to meet the constriction requirement in each case and then one other selected requirement, of which S5.3.6, *Water absorption and tensile strength*, is one example.

The constriction requirement requires that any cross section which the NHTSA chooses to examine will be a certain percentage of the nominal diameter. Again the manufacturer may utilize whatever test method convinces him in the exercise of due care that his product conforms to the constriction requirement. Chrysler objected to the application of the constriction test to hose assemblies, citing situations where restrictions are designed into brake systems for pressure control. The NHTSA has determined that the established percentages limit constrictions to a safe level.

With regard to the requirements as a group, it is noted that, while a hose must conform to any of the requirements, it need not be tested to requirements that are obviously inapplicable. For instance, thermoplastic tubing need not be subjected to the adhesion test because it is obvious that there are no layers in this construction which could fail to adhere.

Numerous comments were addressed to specific hydraulic performance requirements. The expansion and burst-strength requirement included a 30-minute waiting period, which has been eliminated as unnecessary. The procedure is modified to better describe the test sequence, and two values in Table I are corrected.

With regard to mounting hose assemblies having L-shaped end fittings in a flexing machine, the test procedures have been modified to permit the use of adapters to secure the assembly to the machine with the same orientation as a straight assembly.

The low-temperature resistance test for hydraulic hose has been modified from −65°F. to −40°F. in line with air and vacuum hose test values.

A hydraulic hose assembler objected that use of SAE RM-1 compatibility fluid had not been proposed in Notice 7 and therefore could not be specified in the final rule. Notice 7 proposed use of "brake fluid conforming to Standard No. 116." This means that the NHTSA could have chosen any such fluid for use in its tests, and that the manufacturer would have to test with each fluid or otherwise assure himself in the exercise of due care that his hose assembly could meet the requirements using each fluid conforming to Standard No. 116. Specification of a single fluid is therefore a relaxation of the proposed requirement. The Society of Automotive Engineers Referee Materials Subcommittee, which contracts for production of RM-1 fluid, has assured the NHTSA of its continued availability for at least the next 3 years. A modification of the requirements has been made for mineral-type systems.

The NHTSA agrees with Wagner Electric that the end fitting corrosion requirement must accommodate the crimping and labeling process, and the requirement is amended to permit displacement of the protective coating necessary to mark the fittings and attach it to a hose.

Several comments were addressed to the air brake hose requirements. Clarifying language has been added to make clear that air brake hose assemblies may be constructed with permanent or reusable end fittings. Table III now includes A- and B-type hose in ⅜- and ½-in special diameters to assure its continued availability, particularly for replacement purposes. The constriction test value of 66 percent remains unchanged because the calculation method is already consistent with the hydraulic value of 64 percent.

Table IV is revised to include outside dimensions. New, smaller radii for tubing tests cannot be adopted, however, until there has been notice and opportunity to comment. In answer to Toyota's request for interpretation, it is correct that the test cylinder radii are directly proportional to the diameter of the hose being tested. Suggestions to examine the

inner as well as outer layers of hose subjected to the low-temperature resistance test will be considered in future rulemaking, since interested persons should be given notice and opportunity to comment. The same considerations apply to Samuel Moore Company's suggested higher test temperature in the oil-resistance requirement, more demanding percentages in the length change requirement and the high-temperature burst strength test. The oil resistance test specimen has been modified to one-third of an inch in width because ½-in specimens cannot be cut from the smaller hose sizes. The burst strength value is reduced to 800 psi to accommodate nylon and thermoplastic tubing while retaining a safety performance level five times that of normal operating conditions.

The application of air pressure has been retained in the length change test and the air pressure test, despite requests for "optional" pressure sources. Hidden options of this type are generally undesirable in the safety standards, since they make uncertain the level of required performance, and complicate the comparison of manufacturer and NHTSA test results. The manufacturer is free to use pressure sources other than air as long as his results assure him that the hose would meet the requirement if air were used.

Manufacturers proposed alternative means of testing the adhesion of hose layers because of the difficulty associated with testing wire-braided and small diameter hose. As pointed out in the petitions, sufficient care in conducting the present test will prevent these difficulties. Any manufacturer who believes that the alternative procedure has significant advantages should submit a petition for rulemaking with supporting data.

Some comments on the adhesion test argued for the averaging of test results without specifying any objection to the present procedure. At this time, it does not appear that averaging would be desirable for purposes of this standard. In another area, some tensile strength test values have been reduced in recognition of the use of tubing in non-articulating applications. The distinction between permanent and reusable fittings is eliminated, consistent with the rationale that the components may operate under the same conditions.

The NHTSA denies Wagner Electric's requested re-establishment of the air pressure test procedures which appeared in Notice 7. These procedures were modified because comments objected to the measuring technique. As noted previously, the manufacturer may use any test method which assures him the equipment meets the requirement as stated.

One significant question was raised with regard to the vacuum hose requirements. Table V inadvertently listed the same hose lengths and cylinder radii for the low and high temperature resistance tests. A new column of values is added to that table.

Because of the additional leadtime required to purchase conforming brake hose and assemblies for use in vehicles which must also conform to the standard, the effective date of the standard as it applies to vehicles is delayed 4 months to January 1, 1975. An amendment to the presently-effective Standard 106 permits compliance either with that standard or with this standard, as it is effective September 1, 1974.

Interested persons are reminded that, in addition to the amendments set forth below, an amendment of Standard 106 has already been issued which permits the use of a manufacturer designation in place of the identification code called for in the rule as first issued. (39 F.R. 3680, January 29, 1974.)

In consideration of the foregoing, both Standard No. 106, 49 CFR 571.106, in its presently effective form and Standard No. 106 as it is effective September 1, 1974, and January 1, 1975, are amended.

The present Standard No. 106 is amended by the addition of a new paragraph to read as follows:

S4. *Optional compliance.* Hydraulic brake hose may meet the requirements of this standard or, at the option of the manufacturer, the requirements of Standard No. 106, *Brake hoses* (effective September 1, 1974; January 1, 1974), (49 CFR § 571.106).

Standard 106 (effective September 1, 1974; January 1, 1975) (49 CFR 571.106) is amended as follows:

1. The standard's title is amended to read: § 571.106, *Standard No. 106; brake hoses (effective September 1, 1974, and January 1, 1975).*

2. In S4. *Definitions.*, two definitions are amended and one definition is added, to read:

"Brake hose assembly" means a brake hose, with or without armor, equipped with end fittings for use in a brake system, but does not include an assembly containing used components.

"Permanently attached end fitting" means a two-piece end fitting that is attached by deformation of the fitting about the hose by crimping or swaging, or a three-piece end fitting that is attached by use of a sacrificial sleeve or ferrule that requires replacement each time a hose assembly is rebuilt.

"Rupture" means any failure that results in separation of a brake hose from its end fitting or in leakage.

3. In S4. *Definitions.*, the last sentence is amended to read:

For hose, a dimensional description such as "¼-inch hose" refers to the nominal inside diameter. For tubing, a dimensional description such as "¼-in tubing" refers to the nominal outside diameter.

4. In S5.2 *Labeling.*, paragraphs S5.2.2, S5.2.3, and S5.2.4 are amended in part to read:

S5.2 *Labeling.*

* * * * *

S5.2.2 Each hydraulic brake hose shall be permanently labeled at intervals of not more than 6 inches, measured from the end of one legend to the beginning of the next, in block capital letters and numerals at least one-eighth of an inch high, with the following information in the order listed:

* * * * *

(b) A designation that identifies the manufacturer of the hose, which shall be filed in writing with: Office of Standards Enforcement, "Brake Hose Identification," National Highway Traffic Safety Administration, 400 Seventh Street, SW., Washington, D.C. 20590. The marking may consist of a designation other than block capital letters required by S5.2.2.

(c) The month, day, and year, or the month and year, of manufacture, expressed in numerals. For example, 10/1/74 means October 1, 1974.

(d) The nominal inside diameter of the hose expressed in inches or fractions of inches, or the nominal outside diameter of the tube expressed in inches or fractions of inches followed by the letters OD. (Example of inside diameter: ⅛, ½ SP. Example of outside diameter; ¼ OD.)

S5.2.3 Except for two-piece end fittings that are attached by deformation of the fitting about a hose by crimping or swaging, each hydraulic brake hose end fitting shall be permanently etched, embossed, or stamped, in block capital letters and numerals at least one-sixteenth of an inch high with the following information:

* * * * *

(a) A designation that identifies the manufacturer of the fitting, which shall be filed in writing with: Office of Standards Enforcement, "Brake Hose Identification," National Highway Traffic Safety Administration, 400 Seventh Street, SW., Washington, D.C. 20590. The marking may consist of a designation other than block capital letters required by S5.2.3.

* * * * *

(d) The nominal inside diameter of the hose to which the fitting is properly attached expressed in inches or fractions of inches, or the outside diameter of the tube to which the fitting is properly attached expressed in inches or fractions of inches followed by the letters OD (See examples in S5.2.2(d)).

S5.2.4 Each hydraulic brake hose assembly, except those assembled and installed by a vehicle manufacturer in vehicles manufactured by him, shall be labeled by means of a band around the brake hose assembly. The band may at the manufacturer's option be attached so as to move freely along the length of the assembly, as long as it is retained by the end fittings. The band shall be permanently etched, embossed, or stamped, in block capital letters and numerals at least one-eighth of an inch high, with the following information:

* * * * *

(b) A designation that identifies the manufacturer of the hose assembly, which shall be filed in writing with: Office of Standards Enforcement, "Brake Hose Identification," National Highway Traffic Safety Administration, 400 Seventh Street, S.W., Washington, D.C.

20590. The marking may consist of a designation other than block capital letters required by S5.2.4.

(c) The month, day, and year, or the month and year, of assembly, expressed in numerals. For example, 10/1/74 means October 1, 1974.

5. S5.3.2 is amended as follows:

(A) In S5.3.2, the second sentence is amended to read:

"The hydraulic brake hose assembly shall then withstand water pressure of 4,000 psi for 2 minutes without rupture, and shall not rupture at less than 5,000 psi (S6.2)."

(B) In Table I, the value "0.70" is changed to "0.79" and the value "1.10" is changed to "1.17".

6. S5.3.4 is amended to read:

S5.3.4 *Tensile strength.* A hydraulic brake hose assembly shall not rupture when subjected to a pull of 325 pounds. (S6.4)

7. S5.3.6 is amended to read:

S5.3.6 *Water absorption and tensile strength.* A hydraulic brake hose assembly, after immersion in water for 70 hours (S6.5), shall not rupture when subjected to a pull of 325 pounds. (S6.4)

8. S5.3.8 is amended to read:

S.5.3.8 *Low-temperature resistance.* A hydraulic brake hose conditioned at minus 40°F. for 70 hours shall not show cracks visible without magnification when bent around a cylinder as specified in S6.6. (S6.6)

9. S5.3.9 is amended to read:

S.5.3.9 *Brake fluid compatibility, constriction, and burst strength.* Except for brake hose assemblies designed for use with mineral or petroleum-based brake fluids, a hydraulic brake hose assembly shall meet the constriction requirement of S5.3.1 after having been subjected to a temperature of 200°F. for 70 hours while filled with SAE RM-1 compatibility brake fluid (S6.7). It shall then withstand water pressure of 4,000 psi for 2 minutes and thereafter shall not rupture at less than 5,000 psi (S6.2).

10. S5.3.11 is amended to read:

S5.3.11 *End fitting corrosion resistance.* After 24 hours of exposure to salt spray, a hydraulic brake hose end fitting shall show no base metal corrosion on the end fitting surface except where crimping or the application of labeling information has caused displacement of the protective coating. (S6.9)

11. S6.1.1.(b) is amended by the deletion of the word "distilled".

12. S6.1.3(f) is deleted.

13. In S6.2(b) the word "onset" is deleted.

14. S6.3.2 is amended as follows:

(A) In S6.3.2(c), a second sentence is added which reads:

"The manufacturer may, at his option, adapt the fitting attachment points to permit mounting hose assemblies equipped with angled or other special fittings in the same orientation as hose assemblies equipped with straight fittings."

(B) In Table II, the line which reads—

8 to 15½, inclusive	1.750	1.000

is replaced with two lines which read—

8 to 15½, inclusive	1.750	
10 to 15½, inclusive		1.000

15. In S6.6.1, "minus 65° F." is replaced with "minus 40° F." wherever it appears.

16. S6.6.2 is amended to read:

S6.6.2 *Flexibility testing.* Bend the conditioned hose 180 degrees around the conditioned cylinder at a steady rate in a period of 3 to 5 seconds. Examine without magnification for cracks.

17. In S6.7.1(a) the word "can" is deleted and in Figure 2, the word "can" is replaced by the word "reservoir" wherever it appears.

18. S6.8.1 is amended to read:

S6.8.1 *Preparation.* After removing any armor, bind a hydraulic brake hose 360° around the cylinder. In the case of hose shorter than the circumference of the cylinder, bend the hose so that as much of its length as possible is in contact.

19. S7.1 is amended to read:

S7.1 *Construction.* Each air brake hose assembly shall be equipped with permanently attached brake hose end fittings or reusable brake hose end fittings. Each air brake hose intended for use with reusable end fittings shall conform to the dimensional requirements specified in Table III.

20. Table III is amended by the addition of dimensions for ⅜-in hose (located between the entries for 5/16-in and 13/32-in hose) and ½-in special hose (located below the entry for ⅝-in hose) which read:

⅜	±0.023	0.719	0.781	0.719	0.781
½ special	±.031	.844	.906	.844	.906

21. In table IV, the word "inside" is replaced by the word "nominal."

22. § 7.3.9 is amended to read:

§ 7.3.9. *Burst strength.* An air brake hose assembly shall not rupture when exposed to hydrostatic pressure of 800 psi (§ 8.8).

23. § 7.3.10 is amended to read:

§ 7.3.10. *Tensile strength.* An air brake hose assembly designed for use in applications where there is relative motion of vehicle components shall not rupture when subjected to a pull of 250 pounds if it is ¼ in or less, or a pull of 325 pounds if it is larger than ¼ in. An air brake hose assembly designed for use in applications where there is no relative motion of vehicle components shall not rupture when subjected to a pull of 50 pounds if it is ¼ in or less, 150 pounds if it is ⅜ or ½ in, or 325 pounds if it is larger than ½ in (§ 8.9).

24. § 7.3.11 is amended to read:

§ 7.3.11 *Water absorption and tensile strength.* After immersion in distilled water for 70 hours (§ 8.10), an air brake hose assembly designed for use in applications where there is relative motion of vehicle components shall not rupture when subjected to a pull of 250 pounds if it is ¼ in or less, or a pull of 325 pounds if it is larger than ¼ in. After immersion in distilled water for 70 hours (§ 8.10), an air brake hose assembly designed for use in applications where there is no relative motion of vehicle components shall not rupture when subjected to a pull of 50 pounds if it is ¼ in or less, 150 pounds if it is ⅜ or ½ in, or 325 pounds if it is larger than ½ in (§ 8.9).

25. § 8.3.1 is amended to read:

S8.3.1 *Preparation.* Fashion a test specimen by cutting a rectangular block 2 inches long and not less than one-third of an inch in width, having a thickness of not more than one-sixteenth inch, from the brake hose and buff the specimen on both faces to ensure smooth surfaces.

26. S8.6.3 is revoked and is designated "[Reserved]".

27. In Table V, the column titled "Temperature resistance" is retitled "High temperature resistance" and a new column is added between the present "Temperature resistance" and "Bend" columns to read:

Low temperature resistance

Hose length, inches:	*Radius of cylinder, inches*
17½	3
17½	3
19	3½
19	3½
19	3½
20½	4
20½	4
22	4½
24	5
28½	6½

28. S9.2.9 is amended to read:

S9.2.9 *Adhesion.* A vacuum brake hose shall withstand a force of 8 pounds per inch of length before separation of the outer cover from the tube.

29. In the column titled "D(inch)" in Table VI, the value "3/64" appearing in the fourth line is replaced by the value "5/64".

Effective dates. September 1, 1974, for equipment covered by the standard; January 1, 1975, for vehicles to which the standard applies.

(Secs. 103, 119, Pub. L. 89-563, 80 Stat. 718 (15 U.S.C. 1392, 1407); delegation of authority at 49 CFR 1.51.)

Issued on February 20, 1974.

JAMES B. GREGORY,
Administrator.

[FR Doc.74-4380 Filed 2-21-74;11:13 am]

Title 10—Energy

CHAPTER II—FEDERAL ENERGY OFFICE

PART 211—MANDATORY PETROLEUM ALLOCATION REGULATIONS

Definition of Passenger Transportation Service

Section 211.51 of the mandatory petroleum allocation regulations is

amended in the definition of "Passenger transportation service." This amendment makes clear that "Passenger transportation services" includes bus transportation of pupils to any school-sponsored activity as well as to and from school.

Because the purpose of these amendments is to provide immediate guidance and information with respect to the mandatory petroleum allocation rules and regulations, the Federal Energy Office finds that normal rulemaking procedure is impracticable and that good cause exists for making these amendments effective in less than 30 days.

(Emergency Petroleum Allocation Act of 1973, Pub. L. 93-159, E.O. 11748, 38 FR 33575; Economic Stabilization Act of 1970; as amended, Pub. L. 92-210, 85 Stat. 743; Pub. L. 93-28, 87 Stat. 27; E.O. 11740, 38 FR 19345; Cost of Living Council Order 47, 39 FR 24)

In consideration of the foregoing, Part 211 of Chapter II, Title 10 of the Code of Federal Regulations is amended as set forth below, effective immediately.

Issued in Washington, D.C., on February 25, 1974.

WILLIAM N. WALKER,
General Counsel,
Federal Energy Office.

Section 211.51 is revised in the definition of "Passenger transportation service" to read as follows:

§ 211.51 General Definitions.

* * * * * *

"Passenger transportation services" means (a) surface, including water and rail facilities and services for carrying passengers whether publicly or privately owned, including tour and charter buses which serve the general public; and (b) bus transportation of pupils to and from school and to school sponsored activities.

* * * * * *

[FR Doc.74-4711 Filed 2-25-74;12:09 pm]

PART 211—MANDATORY PETROLEUM ALLOCATION REGULATIONS

PART 212—MANDATORY PETROLEUM PRICE REGULATIONS

Benzene and Toluene Amendments

These amendments are designed to provide an incentive for refiners to increase the production of benzene and toluene and to clarify and revise the regulation changes with respect to the pricing of benzene and toluene that were issued January 31, 1974.

This action revises the definitions of Part 211 to make clear that benzene is to be treated as a petrochemical feedstock, subject to allocation under Subpart J.

The special price rules for benzene and toluene adopted on January 31, 1974, did not distinguish between benzene and toluene. Due to the different uses of these products and the fact that toulene is one of the raw materials used to produce benzene, separate pricing provisions are now provided for these items. An amendment to the refiner's base price provisions of § 212.82 permits a maximum addition of 33.7 cents per gallon to be included in the base prices for benzene while a maximum addition of 28.8 cents per gallon may be included in the base prices of toluene.

The prior amendment to the refiner's product cost allocation formula on January 31, 1974 also did not have the intended effect of stimulating an increase in benzene and toluene production. Therefore, § 212.83(c)(2) is revised to require a downward movement in the base prices of covered products other than special products and crude petroleum in an amount that is keyed to the amount of benzene and toluene produced, and which is designed to insure that the current level of benzene and toluene production is maintained. This change also provides an added incentive for the production of a larger percentage yield per barrel of crude oil refined than was produced in May, 1973.

Because the purpose of these amendments is to provide immediate guidance and information with respect to the mandatory petroleum allocation and price rules and regulations, the Federal Energy Office finds that normal rulemaking procedure is impracticable and that good cause exists for making these amendments effective in less than 30 days.

(Emergency Petroleum Allocation Act of 1973, Pub. L. 93-159, E.O. 11748, 38 FR 33575; Economic Stabilization Act of 1970, as amended, Pub. L. 92-210, 85 Stat. 743; Pub. L. 93-28, 87 Stat. 27; E.O. 11740, 38 FR 19345; Cost of Living Council Order 47, 39 FR 24)

In consideration of the foregoing, Parts 211 and 212 of Chapter II, Title 10 of the Code of Federal Regulations are amended as set forth below, effective immediately.

Issued in Washington, D.C., February 25, 1974.

WILLIAM N. WALKER,
General Counsel,
Federal Energy Office.

1. Section 211.183 is amended in the definitions of "petrochemical feedstocks" and "petrochemicals" to read as follows:

§ 211.183 Definitions.

* * * * * *

"Petrochemical feedstocks" means crude oil, residual fuel oil, and refined petroleum products which can be processed in petrochemical plants, including benzene, naphtha, gas oil, kerosene, and heavy aromatic gas oil used for production of carbon black. Petrochemical feedstocks do not include ethylene, propylene, butylene, or any product otherwise defined as a petrochemical or natural gas.

* * * * * *

"Petrochemicals" means the items defined as such (except benzene) in section 25A of Oil Import Regulation 1 (Revision 5) (32A CFR OI Reg. 1, § 25A). For the purpose of this subpart, synthetic natural gas is not included in the definition of "petrochemicals."

2. Section 212.82 is amended in paragraph (f)(3) to read as follows:

§ 212.82 Price rules.

* * * * * *

(f) *Base Price.* * * *

(3) *Benzene and toluene.* Notwithstanding the provisions of paragraph (f)(1) of this section, the base price for sales of benzene and toluene by a refiner is the weighted average price at which such an item was lawfully priced in transactions with the class of purchaser concerned on May 15, 1973, plus increased product costs incurred between the month of measurement and the month of May 1973, and measured pursuant to the provisions of § 212.83, plus a maximum of $.337 per gallon for benzene, and $.288 per gallon for toluene.

3. Section 212.82 is amended in paragraph (f)(1)(iii) to read as follows:

§ 212.82 Price rule.

* * * * * *

(f) *Base price*—(1) *General rule.* * * *

(iii) Notwithstanding the general rule in paragraph (f)(1)(i) of this section, with respect to an allocation sale made pursuant to § 211.186 of this chapter, the base price of a petrochemical feedstock (except benzene and toluene) is 115 percent of the price calculated pursuant to paragraph (f)(1)(i) provided that in the calculation of the increased product costs for petrochemical feedstocks in § 212.83, the refiner uses the formula for special products set forth in § 212.83(c)(2)(i).

* * * * * *

4. Section 212.83 is amended in paragraph (c)(2) at the description of "D^u_i" to read as follows:

§ 212.83 Allocation of refiner's increased product costs.

* * * * * *

(c) *Allocation of increased costs.* * * *

(2) *General formulae.* * * *

D^u_i=The total dollar amount a refiner may apportion in the period "u" (the current month) to covered products of the type "i" in whatever amounts it deems appropriate to each particular covered product other than a special product, provided that the total dollar amount is reduced by an amount equal to the total number of gallons of benzene and toluene sold by the refiner during the month of May 1973 multiplied by $.20 and further multiplied by an amount equal to the total number of barrels of refinery input to crude oil distillation units processed during the month of measurement and measured in accordance with Bureau of Mines form 6-1300-M divided by the total number of such barrels processed during the month of May 1973. The formula for covered products other than special products will only be computed for i=3 (all covered products other than a special product and crude petroleum).

5. Section 212.93 is amended in paragraph (b)(2) to read as follows:

§ 212.93 Price rule.

* * * * * *

(b) Notwithstanding the provisions of paragraph (a) of this section:

* * * * * *

(2) With respect to an allocation sale of petrochemical feedstocks (except benzene and toluene) made pursuant to § 211.186, the maximum price that may be charged is 115 percent of the amount otherwise permitted to be charged for that item pursuant to the provisions of this section.

[FR Doc.74-4710 Filed 2-25-74;12:09 pm]

Proposed Rules

This section of the FEDERAL REGISTER contains notices to the public of the proposed issuance of rules and regulations. The purpose of these notices is to give interested persons an opportunity to participate in the rulemaking prior to the adoption of the final rules.

DEPARTMENT OF AGRICULTURE

Commodity Credit Corporation

[7 CFR Part 1427]

SEED COTTON

Regulations for 1974 Loan Program

The Commodity Credit Corporation is reviewing current regulations which contain the detailed operating provisions necessary to carry out the loan program for upland and American-Pima seed cotton. Current provisions may be found in Cotton Loan Program Regulations (7 CFR 1427.160–181, as amended by 38 FR 16631).

Consideration will be given to any data, views, and recommendations which are submitted in writing to the Director, Cotton, Rice and Oilseeds Division, ASCS, U.S. Department of Agriculture, Washington, D.C. 20250. In order to be sure of consideration, all submissions must be received not later than March 12, 1974. All written submissions made pursuant to this notice will be made available for public inspection from 8:15 a.m. to 4:45 p.m., Monday through Friday, in Room 5725 South Building, 14th and Independence Avenue, S.W., Washington, D.C.

Signed at Washington, D.C. on February 21, 1974.

GLENN A. WEIR,
Acting Executive Vice President, Commodity Credit Corporation.

[FR Doc.74–4504 Filed 2–25–74;8:45 am]

Food and Nutrition Service

[7 CFR Part 225]

SPECIAL FOOD SERVICE PROGRAM FOR CHILDREN

Notice of Proposed Rulemaking

Notice is hereby given that the Food and Nutrition Service, Department of Agriculture, intends to amend the regulations governing the operations of the Special Food Service Program for Children.

The principal changes affect § 225.2, § 225.9, § 225.10, § 225.12, and § 225.18 to: (1) Define administrative and operating costs; (2) remove the butter or fortified margarine requirement in the meal patterns; (3) eliminate the summer meal and prohibit the service of supplemental food if the service institution also participates in the Special Milk Program for Children; (4) increase the rates of reimbursement, and in regard to the Special Summer Program, set aside a per meal amount for administrative costs; (5) establish a deadline for the submission of "Reimbursement Vouchers"; and (6) require those States electing to conduct audits to submit an updated audit plan every three years for approval by the Department. The changes are proposed to be effective July 1 for the year-round program and April 15, 1974, for the special summer program.

Comments, suggestions, or objections are invited and in order to be sure of being considered should be delivered to Herbert D. Rorex, Director, Child Nutrition Division, Food and Nutrition Service, U.S. Department of Agriculture, Washington, D.C. 20250, or submitted by mail postmarked not later than March 28, 1974. Communications should identify the regulations section and paragraph on which comments, etc., are offered. All comments, suggestions, or objections will be considered before the final amendments are published. All written submissions received pursuant to this notice will be made available for public inspection at the Office of the Director, Child Nutrition Division, during the regular business hours (8:30 a.m. to 5 p.m.) (7 CFR 1.27(b)).

1. In § 225.2, paragraphs (a–1) and (a–2) are redesignated (a–2) and (a–3), respectively, and paragraphs (a–1) and (l–1) are added as follows:

§ 225.2 Definitions.

* * * * *

(a–1) "Administrative costs" means those operating costs directly related to planning, organizing, and supervising the program.

* * * * *

(l–1) "Operating costs" means costs of obtaining, preparing, and serving food (including the fair evaluation of in-kind contributions but excluding the rental or purchase of land, buildings, or office space).

* * * * *

2. In § 225.7a, the first sentence of paragraph (a) is revised to read as follows:

§ 225.7a Responsibilities of State agencies.

(a) The State agency, or FNSRO where applicable, shall use the following minimum criteria for the approval of service institutions.

* * * * *

§ 225.7a [Amended]

3. In § 225.7a, paragraph (d) is amended to delete "May 11," wherever it appears and to insert "April 15" in lieu thereof.

4. In § 225.7b, paragraph (d) is deleted and paragraphs (b) and (b1) are revised to read as follows:

§ 225.7b Requirements for participation.

* * * * *

(b) At a minimum, applications of service institutions applying for program assistance shall contain the following information: (1) Name and address of service institution; (2) name and title of administrator; (3) estimated total number of children to be served; (4) if it is a special summer program not planning to use school food service facilities, the reasons why such use is not feasible; (5) estimated food service budget including, but not limited to: (i) Estimated cash expenditures for food, (ii) estimated cash expenditures for food service operations at the site(s), (iii) estimated cash expenditures for administration, (iv) estimated value of in-kind goods and services, (v) funds available to the service-institution at the beginning of food service operations, (vi) estimated food service income other than Special Food Service Program reimbursement including children's payments and adult's payments for meals; (6) sponsor personnel information including: (i) Title of each position, (ii) number of personnel in each position, (iii) number of hours per day spent on food service, (iv) specific food service duty, (v) salary per hour or if volunteer estimated value per hour; (7) if a private service institution, Internal Revenue Service nonprofit certification shall be attached to the service institution application.

(b–1) Each service institution shall attach to its application an information sheet on each food service site. Such information sheet shall include, as a minimum, the following: (1) Name and address of food service site; (2) name and title of supervisor at food service site if known; (3) period of operation including: (i) Beginning date, (ii) closing date, (iii) total days of operation, (iv) hours of operation; (4) estimated number of children to be served; (5) estimated percentage of attending children from low income families; (6) estimated percentage of attending children with working mothers; (7) type of meal(s) to be served and hour of meal service; (8) meal charges to children for full price and reduced price meals; (9) method by which meals will be provided; (10) data to document that the site will serve children from areas where poor economic conditions exist or data to demonstrate that the site will serve children from areas of high concentrations of working mothers; (11) a description of organized activities and the location of such activities if other

than at food service site; (12) a description of the food service area to include: (i) Feeding capacity, (ii) food holding and storage facilities, including arrangements for storage of excess meals delivered to sites, (iii) if an outdoor site, arrangements for food service in inclement weather; (13) a description of the means of communication between the site supervisor and the service institution; (14) site personnel information including: (i) Title of each position, (ii) number of personnel in each position, (iii) number of hours per day spent on food service, (iv) specific food service duty, (v) salary per hour or if volunteer, estimated value per hour.

* * * * *

5. In § 225.8, paragraph (b) is revised to read as follows:

§ 225.8 Free and reduced price meals.

* * * * *

(b) Each approved service institution shall make available to the informational media in the area from which the service institution draws its attendance, a public release announcing the availability of free and reduced price meals to children meeting the approved eligibility criteria, regardless of race, color or national origin.

* * * * *

6. § 225.9 is amended by deleting the words "½ teaspoon of butter or fortified margarine" and "1 teaspoon of butter or fortified margarine" wherever they appear, paragraph (b)(2)(v) is deleted, and paragraphs (a)(4) and (b–1) are revised to read as follows:

§ 225.9 Requirements for meals.

(a) * * *;

(4) supplemental food served between such other meals, except that supplemental food shall not be approved if the service institution also participates in the Special Milk Program for Children (7 CFR Part 215).

* * * * *

(b–1) Each service institution participating in the special summer program shall serve one or more of the following meals as provided in its approved application (1) a regular meal, (2) supplemental food, except that supplemental food shall not be approved if the service institution also participates in the Special Milk Program for Children (7 CFR Part 215).

* * * * *

7. In § 225.10, paragraphs (b), (8–1), and (e), are revised to read as follows:

§ 225.10 Reimbursement payments.

* * * * *

(b) The maximum rates of reimbursement for meals served in year-round programs shall be 34 cents for a lunch or supper, 17 cents for a breakfast, and 11 cents for supplemental food.

(b–1) Reimbursement shall be paid to service institutions participating in the special summer program only in connection with types of meals specified in approved applications, and meeting the requirements of § 225.9(b–2). The maximum rates of reimbursement for meals served in special summer programs shall be 34 cents for a regular meal, and 11 cents for supplemental food.

* * * * *

(e) Notwithstanding any other provision of this section, where all or nearly all the attending children are in need of free meals and the service institution is financially unable to meet this need, the State agency, or FNSRO where applicable, may authorize financial assistance to such service institution, in lieu of reimbursement for meals, in an amount not to exceed 80 per centum of the operating cost of its food service, or 100 per centum of the cash expenditure for such operating cost, less cash income to the program, whichever is the lesser: *Provided, however,* That (1) for meals served in the year-round program, such financial assistance shall not exceed 70 cents for a lunch or supper, 23 cents for a breakfast, and 18 cents for supplemental food, and (2) for meals served in the summer program, such financial assistance shall not exceed 70 cents for a regular meal, of which 6 cents may be used only for administrative costs, and shall not exceed 18 cents for supplemental food, of which 1.5 cents may be used only for administrative costs. In no event may administrative costs in the summer program exceed 6 cents for the regular meal or 1.5 cents for supplemental food or be claimed for more than one meal service in a multiple meal service operation.

8. In § 225.12, paragraph (a) is amended by adding a sentence at the end thereof, as follows:

§ 225.12 Reimbursement procedure.

(a) * * *. Any claim for reimbursement for any fiscal year not received by the State agency, or FNSRO where applicable, within 90 days after the closing date of the fiscal year, may be disqualified from payment, except where the State agency, or FNSRO where applicable, considers that a Reimbursement Voucher has been filed late because of circumstances beyond the control of the service institution.

* * * * *

9. In § 225.18, the word "monitor" in the first sentence in paragraph (e–1) is deleted and the word "review" is inserted in lieu thereof, and paragraph (f) is revised to read as follows:

§ 225.18 Special responsibilities of State agencies.

* * * * *

(f) *State-conducted audit programs.* (1) A State agency may submit for approval by the Department a plan whereby it will provide for the conduct of audits of the Program. State agencies shall request OIG Regional Offices (32 FR 8822 as amended by 34 FR 2139) to assist in the development of these plans, which shall incorporate provisions for organization, financing, direction and coordination of the State audit functions. Audits performed under the plan may be conducted by the State agencies; by the State Auditor, Office of State Controller, or comparable State audit staff; or by Certified Public Accountants or State licensed public accountants. All approved State audit plans shall be updated and be resubmitted for approval by the Department every third year from the anniversary date of the last such approval, except that any State agency plan approved prior to July 1, 1974, must be resubmitted for approval by the Department in accordance with this paragraph prior to July 1, 1975.

(2) An audit guide furnished by OIG, and as amended by OIG from time to time, shall be used in the State agency-sponsored audits of service institutions. The audits shall be performed in accordance with audit standards, guidelines and procedures prescribed by OIG in the audit guide; and shall be reviewed by OIG to the extent necessary to determine compliance therewith.

(3) While OIG shall rely to the fullest extent feasible on State-conducted audits, it shall have the right, whenever considered necessary, to (i) make audits on a statewide basis, (ii) perform on-site test audits, and (iii) review audit reports and related working papers of audits performed by or for the State agencies. With respect to State-conducted audits, OIG shall also have the rights available to it under the provisions of § 225.20.

* * * * *

(Catalog of Federal Domestic Assistance Program No. 10.552, National Archives Reference Services)

Dated: February 22, 1974.

CLAYTON YEUTTER,
Assistant Secretary.

[FR Doc.74–4540 Filed 2–25–74;8:45 am]

DEPARTMENT OF TRANSPORTATION

Federal Aviation Administration

[14 CFR Part 91]

[Docket No. 13547; Notice No. 74–8]

TWO-WAY RADIO COMMUNICATIONS FAILURE DURING IFR OPERATIONS

Notice of Proposed Rule Making

The Federal Aviation Administration is considering amending § 91.127(c)(4) of the Federal Aviation Regulations to provide that, when holding instructions have been received, a pilot who has lost two-way communications under IFR must either leave the holding fix at the expect-further-clearance time received or, if an expect-approach-clearance time has been received, commence the approach at the expect-approach-clearance time received.

Interested persons may participate in the making of the proposed rule by submitting such written date, views, or arguments as they may desire. Communications should identify the regulatory docket or notice number and be submitted in duplicate to the Federal Aviation Administration, Office of the Chief Counsel, Attention: Rules Docket, AGC–24, 800 Independence Avenue, SW.,

Washington, D.C. 20591. All communications received on or before April 29, 1974, will be considered by the Administrator before taking action on the proposed rule. The proposal contained in this notice may be changed in the light of comments received. All comments submitted will be available, both before and after the closing date for comments, in the Rules Docket for examination by interested persons.

FAR § 91.127 prescribes the flight procedures to be followed by a pilot flying under Instrument Flight Rules after a two-way radio communications failure has occurred. Paragraph (c)(4) of that section specifies the time when an aircraft having two-way radio communications failure must leave a holding fix under IFR conditions. This subparagraph as currently worded covers the situation in which an expect-approach-clearance time is issued to pilots who have received holding instructions. That subparagraph provides, among other things, that each pilot who has been given an expect-approach-clearance time shall "leave the holding fix in order to arrive over the fix from which the approach begins as close as possible to the expected-approach-clearance time."

However, current Air Traffic Control procedures provide that controllers will issue an expect-approach-clearance time only when the clearance limit (holding fix) is a designated initial, intermediate, or final approach fix for the approach in use. An expect-further-clearance time is issued when the clearance limit is a fix not designated as a part of the approach procedure in use.

In view of the above, it appears that revision of subparagraph (4) is needed to clarify the procedures regarding holding and commencing of the approach as related to use of expect-further-clearance and expect-approach-clearance times. The provision in subparagraph (4), for leaving the holding fix to arrive over the fix from which the approach begins is not applicable since a pilot holding at another fix would not be issued an expect-approach-clearance time but would instead be issued an expect-further-clearance time.

(Section 307 of the Federal Aviation Act of 1958 (72 Stat. 749, 49 U.S.C. 1348); sec. 6(c) of the Department of Transportation Act (80 Stat. 937, 49 U.S.C. 1655(c)))

In consideration of the foregoing, the Federal Aviation Administration proposes to amend paragraph (c)(4) of § 91.127 of Part 91 of the Federal Aviation Regulations as hereinafter set forth:

§ 91.127 IFR operations; two-way radio communications failure.

* * * * *

(c) * * *

(4) *Holding.* If holding instructions have been received, leave the holding fix at the expect-further-clearance time received or, if an expect-approach-clearance time has been received, commence the approach at the expect-approach-clearance time received.

Issued in Washington, D.C. on February 14, 1974.

RAYMOND G. BELANGER,
Director,
Air Traffic Service.

[FR Doc.74-4373 Filed 2-25-74;8:45 am]

Hazardous Materials Regulations Board

[49 CFR Parts 173, 179]

[Docket No. HM-90; Notice No. 74-2]

BOTTOM OUTLETS ON FLAMMABLE COMPRESSED GAS TANK CARS

Notice of Proposed Rule Making

The Hazardous Materials Regulations Board is considering amendments to §§ 173.314, 179.102-3, and 179.103-5 of the Department's Hazardous Materials Regulations pertaining to prohibiting bottom outlet devices on DOT Class 114A tank car tanks used for the transportation of liquefied flammable compressed gases.

The Board on August 25, 1971, in Docket Number HM-90, Notice 71-24 (36 FR 16680) proposed amendments to § 179.103-5 dealing with bottom outlet devices on DOT Class 114A tank cars. By a supplemental notice published on September 23, 1971 (36 FR 18873), this proposed amendment was deleted and withdrawn from the docket after the Board determined from comments received that the amendment proposed should be the subject of a separate rulemaking proceeding.

There are approximately 175,000 tank cars approved for the rail transportation of hazardous materials and other nonregulated commodities. Of this total there are approximately 650 specification 114A-W tank cars, equipped with bottom fittings used for the transport of compressed gases.

The Railway Progress Institute/Association of American Railroads "Tank Car Safety Research and Test Project" study of railroad accidents during the period of 1965-1972 indicates that there were 2,624 reported accidents involving some 4,385 tank cars. The lading loss (monetary) from tank cars attributable to accidents during 1965-1970 amounted to more than $300,000; not including resultant property and other damages, etc.

The Board, in the interim, has become increasingly aware of the poor safety performance record of bottom fittings currently authorized on DOT Class 114A tank cars. Incident reports received by the Board indicate that there has been an increase in the number of liquefied flammable compressed gas leaks occurring through tank car bottom outlet devices even when the tank car has not been involved in any accident.

There have been eight reported leakage incidents of flammable compressed gas from specification 114A-W type tank cars, six of which occurred during 1972. Two leakage incidents were attributable to derailments. There is currently an industry study of the feasibility, as well as the design features, for bottom outlet devices and fittings for tank cars used to transport hazardous materials.

The Board's review of the leakage incident reports indicates that in large part, the failure of these devices is due to their inadequate maintenance or a deficiency in their design. As a result of these findings and in view of the serious threat to the public safety, the Board proposes to prohibit bottom outlets on DOT Class 114A tank cars. The proposed changes would not become effective (mandatory) until 6 months after issuance of the final rules.

Pursuant to the provisions of Section 102(2)(c) of the National Environmental Policy Act (42 U.S.C. 4321 et seq.), the Board has considered the requirements of that Act concerning Environmental Impact Statements and has determined that the amendments proposed in this notice would not have a significant impact upon the environment. Accordingly, an Environmental Impact Statement is not necessary and will not be issued with respect to the proposed amendments.

In consideration of the foregoing, it is proposed to amend 49 CFR Parts 173 and 179 as follows:

PART 173—SHIPPERS

In the Table contained in paragraph (c) of § 173.314, Note 23 would be added and reference thereto made in Column 1 of the Table in the following entries:

§ 173.314 Requirements for compressed gases in tank cars.

* * * * *

(c) * * *

Butadiene (pressure not exceeding 255 pounds per square inch at 115° F.), inhibited; Note 23.					
Butadiene (pressure not exceeding 300 pounds per square inch at 115° F.), inhibited; Note 23.					
Liquefied petroleum gas (pressure not exceeding 255 pounds per square inch at 115° F.); Note 23.					
Liquefied petroleum gas (pressure not exceeding 300 pounds per square inch at 115° F.); Note 23.					
Methylacetylene-propadiene, stabilized; Note 23.					

* * * * *

NOTE 23: Bottom unloading of flammable compressed gas is prohibited, and bottom outlets must be sealed and rendered inoperative in such a manner as to preclude their use for bottom unloading.

PART 179—SPECIFICATIONS FOR TANK CARS

(A) In § 179.102-3, paragraph (a)(4) would be added to read as follows:

§ 179.102 Special commodity requirements for pressure tank car tanks.

§ 179.102-3 Liquefied flammable gases.

(a) * * *

(4) Bottom unloading of flammable compressed gas is prohibited. Bottom outlets must be sealed and rendered inoperative in such a manner as to preclude their use for bottom unloading.

(B) In § 179.103-5, the introductory text of paragraph (a) and paragraphs

(a) (1) and (a) (2) would be amended to read as follows:

§ 179.103 Special requirements for class 114A * * * tank car tanks.

§ 179.103–5 Bottom outlets.

(a) Tanks may be equipped with approved bottom outlet valves in addition to, or in place of the venting, loading, and unloading valves, measuring and sampling devices as prescribed in § 179.103–3 of this section. For flammable compressed gases see § 179.102–3(a) (4). If applied, bottom outlet valves must meet the following requirements:

(1) When an external bottom outlet valve without interior pipes is used, the valve opening must be closed with an internal bolted or self-energizing closure of approved design. Protective housing around the external bottom outlet valve is not required. On cars with center sills, a ball valve may be welded to the outside bottom of the tank or mounted on a pad or nozzle with a tongue and groove or male and female flange attachment, but in no case shall the breakage groove or its equivalent extend below the bottom flange of the center sill. On cars without continuous center sills, a ball valve may be welded to the outside bottom of the tank or mounted with a tongue and groove or male and female flange attachment on a pad attached to the outside bottom of the tank. The mounting pad must have a maximum thickness of 2½ inches measured on the longitudinal centerline of the tank. The valve operating mechanism must be provided with a suitable locking arrangement to insure positive closure during transit.

(2) When an internal bottom outlet valve is used, the outlet of the valve must be equipped with an excess flow valve of approved design, except when a quick-closing internal valve of approved design is used. Protective housing for the internal bottom outlet valve is not required.

* * * * *

Interested persons are invited to give their views on this proposal. Communications should identify the docket number and be submitted in duplicate to the Secretary, Hazardous Materials Regulations Board, Department of Transportation, Washington, D.C. 20590. Communications received before May 28, 1974, will be considered before final action is taken on the proposal. All comments received will be available for examination by interested persons at the Office of the Secretary, Hazardous Materials Regulations Board, Room 6215, Buzzards Point Building, Second and V Streets, SW., Washington, D.C., both before and after the closing date for comments.

This proposal is made under the authority of sections 831–835 of Title 18, United States Code, and section 9 of the Department of Transportation Act (49 U.S.C. 1657).

Issued in Washington, D.C., on February 20, 1974.

MAC E. ROGERS,
Board Member, for the Federal Railroad Administration.

[FR Doc.74-4371 Filed 2-25-74;8:45 am]

ENVIRONMENTAL PROTECTION AGENCY

[40 CFR Part 52]

APPROVAL AND PROMULGATION OF IMPLEMENTATION PLANS

Revisions to Washington Implementation Plan

On May 31, 1972 (37 FR 10900), the Administrator approved, with certain exceptions, "A Plan for the Implementation, Maintenance and Enforcement of National Ambient Air Quality Standards in the State of Washington." Contained in that Plan are selected chapters of the Washington Administrative Code dealing with the control of air pollution in the State by the Department of Ecology.

On February 15, 1973, the Governor of the State submitted amendments to Washington Administrative Code (WAC) chapters 18–40 (Suspended Particulates), 18–12 (Open Burning), and 18–04 (General). A new chapter, 18–06 (Sensitive Areas) was added, WAC 18–12 as amended on February 15, 1973, has been superseded by new supplemental amendments to WAC 18–12 submitted to EPA on September 10, 1973. Comments have already been requested on the new amendments.

The amended chapter 18–04 provides for adoption of a generalized compliance schedule for all sources subject to future-effective standards in the regulation. The new chapter 18–06 sets more stringent requirements than those contained in the general regulation for wigwam burners in designated sensitive areas.

The submitted revisions have been reviewed by the Administrator and are found to be consistent with the approved implementation plan. Amended chapters of the Washington Administrative Code 18–04, 18–40, 18–06—submitted on February 15, 1973, are proposed to be approved as revisions to the State of Washington Implementation Plan.

Copies of the proposed revisions are available for public inspection during normal business hours at the Office of EPA, Region X, 1200 Sixth Avenue, Seattle, Washington 98101; at the Department of Ecology, St. Martins College, Olympia, Washington 98504; and at the Freedom of Information Center, EPA, 401 M Street SW., Washington, D.C. 20460.

Interested persons may participate in this rulemaking by submitting written comments, preferably in triplicate, to the Regional Administrator, Environmental Protection Agency, Region X, 1200 Sixth Avenue, Seattle, Washington 98101: Attention: J. Akins. Relevant comments received by March 28, 1974 will be considered, and will be available during normal working hours at the Region X Office.

This notice of proposed rulemaking is issued under authority of Section 110(a) of the Clean Air Act, as amended, 42 U.S.C. 1857c-5(a).

Dated: February 15, 1974.

JOHN QUARLES,
Acting Administrator, Environmental Protection Agency.

[FR Doc.74-4486 Filed 2-25-74;8:45 am]

FEDERAL COMMUNICATIONS COMMISSION

[47 CFR Part 73]

[Docket No. 19540; FCC 74–165]

FM BROADCAST STATIONS IN NEW ENGLAND

Proposed Table of Assignments

Order to show cause. In the matter of amendment of § 73.202(b), Table of assignments, FM Broadcast Stations. (Winchendon, Mass.; Plymouth and Newport, New Hampshire; and Skowhegan, Maine), Docket No. 19540, RM–1791.

1. A Notice of Proposed Rule Making (FCC 62–603, 37 Fed. Reg. 14240) was released in this matter on July 11, 1972. The Notice proposed amendment of the FM Table of Assignments (Section 73.202(b) of the Commission's Rules) as follows:

City	Channel No.	
	Present	Proposed
Winchendon, Mass.		249A
Plymouth, N.H.	261A	287
Newport, N.H.	285A	269A
Skowhegan, Maine	286	194

There were voluminous comments by several parties in response to the Notice.

2. The Commission has intensively studied the entire record in the proceeding, but has reached no conclusions with respect to the assignments proposed in the Notice. The key proposal is the request of Lakes Region Broadcasting Corporation for the assignment of Class C Channel 287 to Plymouth, New Hampshire. In order to assign Channel 287 to Plymouth, it will require the modification of the licenses of Station WGHM–FM, Skowhegan, Maine, and Station WCNL–FM, Newport, New Hampshire, by assigning different channels to the respective cities in the FM Table of Assignments. And, final disposition of the Winchendon proposal is connected with our decision on the Plymouth request.

3. Kennebec Valley Broadcasting System, Inc., the licensee of Station WGHM–FM, Skowhegan, has stated that it would not object to a modification to operate on Channel 294 provided the ultimate occupant of Channel 287 at Plymouth is required to reimburse it for the reasonable cost of the shift. We also note that Lakes Region has stated in its comments that it was authorized to state that Eastminster Broadcasting Corporation, licensee of Station WCNL–FM, Newport, New Hampshire, would not object to a modification of its license by a shift of channels at Newport, provided it received reasonable reimbursement for the change from the party receiving the construction permit on Channel 287 at Plymouth. However, Station WCNL–FM has not directly indicated that it would accept such modification, and therefore it is necessary to issue an Order directed to Station WCNL–FM to show cause why its license on Channel 285A should not be modified to specify operation on Channel 269A.

4. *It is ordered,* That, pursuant to Section 316 of the Communications Act of 1934, as amended, Eastminster Broadcasting Corporation, licensee of Station WCNL–FM, Newport, New Hampshire, SHALL SHOW CAUSE why its license should not be modified to specify operation on Channel 269A instead of Channel 285A if the Commission in this proceeding finds it in the public interest to assign Channel 287 to Plymouth, New Hampshire, and to substitute Channel 269A for Channel 285A at Newport, New Hampshire, this order being made with the understanding that the permittee of Channel 287 at Plymouth, New Hampshire, will pay reasonable reimbursement of expenses incurred in the change of channel of operation of Station WCNL–FM at Newport, New Hampshire.

5. Pursuant to § 1.87 of the Commission's rules and regulations, the licensee of Station WCNL–FM, may, not later than February 28, 1974, request that a hearing be held on the proposed modification. Pursuant to § 1.87(f), if the right to request a hearing is waived Eastminster Broadcasting Corporation may, not later than March 7, 1974, file a written statement showing with particularity why its license should not be modified or not so modified as proposed in the Order to Show Cause. In this case, the Commission may call on Eastminster Broadcasting Corporation to furnish additional information, designate the matter for hearing, or issue without further proceeding an order modifying the license as provided in the Order to Show Cause. If the right to request a hearing is waived and no written statement is filed by the date referred to above, Eastminster Broadcasting Corporation will be deemed to consent to modification as proposed in the Order to Show Cause and a final Order will be issued by the Commission.

Adopted: February 13, 1974.

Released: February 20, 1974.

FEDERAL COMMUNICATIONS COMMISSION,
[SEAL] VINCENT J. MULLINS,
Secretary.

[FR Doc.74–4452 Filed 2–25–74;8:45 am]

[47 CFR Part 74]

[Docket No. 19918]

FM RADIO BROADCAST TRANSLATOR STATIONS

Order Extending Time for Filing Comments and Reply Comments

In the matter of amendment of Part 74, subpart L of the Commission's rules pertaining to FM radio broadcast translator stations, Docket No. 19918, RM–2235.

1. On January 4, 1974, the Commission adopted a notice of proposed rulemaking in the above-entitled proceeding. Publication was given in the FEDERAL REGISTER on January 15, 1974, 39 Fed. Reg. 1867. The dates for filing comments and reply comments are presently February 19 and February 28, 1974, respectively.

2. On February 13, 1974, B. W. St. Clair, President of Television Technology Corporation requested that the time for filing comments be extended for two weeks. Mr. St. Clair states that he finds it necessary to make a thorough investigation of application, both granted and pending which have been submitted to the Federal Communications Commission.

3. We believe the requested extension is warranted. *Accordingly, it is ordered,* That the dates for filing comments and reply comments are extended to and including March 5, and March 15, 1974, respectively.

4. This action is taken pursuant to authority found in sections 4(i), 5(d)(1), and 303(r) of the Communications Act of 1934, as amended, and § 0.281 of the Commission's rules.

Adopted: February 15, 1974.

Released: February 19, 1974.

FEDERAL COMMUNICATIONS COMMISSION,
[SEAL] WALLACE E. JOHNSON,
Chief, Broadcast Bureau.

[FR Doc.74–4454 Filed 2–25–74;8:45 am]

[47 CFR Part 87]

[Docket No. 19847; FCC 74–145]

AIRCRAFT STATIONS

Visual Indicator of Transmitter Radiation; Order Terminating Proceeding

In the matter of petition for Amendment of § 87.75(d)(1) of the rules to require aircraft stations to be equipped with a visual indicator of transmitter radiation, Docket No. 19847, RM–1800.

1. By letter dated May 11, 1971, the Federal Aviation Administration (FAA) requested the Commission to amend § 87.75(d)(1) of the Commission's rules to require aircraft stations to be equipped with a visual indicator of transmitter operation. A series of filings and Orders ensued due to the complex and controversial nature of this request, including finally the release by the Commission of a Notice of Proposed Rule Making.

2. As a result of the filings received in response to the Commission's Notice of Proposed Rule Making, the petitioner, FAA, has reconsidered its request and determined that the matter warrants additional study and exploration of alternatives prior to recommending a solution to this complex and controversial matter.

3. Accordingly, the FAA by letter dated January 18, 1974, has requested that it be permitted to withdraw its request without prejudice to its right to refile at a later date if subsequent study and analysis warrants.

4. The Commission agrees that the request of the FAA warrants further study by the petitioner. Accordingly, its request will be granted, its petition dismissed without prejudice and this proceding will be terminated.

5. In view of the above, *It is ordered,* That the petition for rule making filed by the Federal Aviation Administration in the above captioned proceeding is dismissed and this proceeding is terminated.

Adopted: February 13, 1974.

Released: February 19, 1974.

FEDERAL COMMUNICATIONS COMMISSION,
[SEAL] VINCENT J. MULLINS,
Secretary.

[FR Doc.74–4453 Filed 2–25–74;8:45 am]

FEDERAL DEPOSIT INSURANCE CORPORATION

[12 CFR Part 340]

PUBLIC ISSUANCE OF BANK SECURITIES

Offering Circular Requirements

Notice is hereby given that the Board of Directors of the Federal Deposit Insurance Corporation, pursuant to the authority contained in section 9 [Tenth] of the Federal Deposit Insurance Act (the "Act") (12 U.S.C. sec. 1819 [Tenth]) is considering the addition of a new Part 340 to Title 12 of the Code of Federal Regulations. The proposed Part 340 would establish minimum standards for disclosure of material facts to be required in connection with the offer and sale by or on behalf of an insured State nonmember bank of securities issued by the bank where such offer and sale meet certain criteria specified in the regulation. Essentially, those criteria are that the securities offering must be of a public nature; must, when aggregated with any other securities offerings of a similar nature during the two years preceding the offering, exceed the lesser of $500,000 or 50% of the bank's combined equity capital and surplus (exclusive of the proceeds of the offering); and must not be subject to comparable State regulation.

The proposed Part 340 is designed to protect insured State nonmember banks and, ultimately, the Federal deposit insurance fund against possible serious adverse consequences which might result from violations of the antifraud provisions of the Federal securities laws where substantial public offerings of securities issued by the banks are made without adequate disclosure of material information.

Although securities issued by a bank are exempt from the registration and prospectus-delivery provisions of the Securities Act of 1933 (15 U.S.C. sec. 77a, *et seq.*), they are subject to the general antifraud provisions of section 17(a) of that Act (15 U.S.C. sec. 77q(a)) and Rule 10b–5 of the Securities and Exchange Commission (17 CFR 240.10b–5) promulgated under section 10(b) of the Securities Exchange Act of 1934 (15 U.S.C. sec. 78j(b)). *See Lehigh Valley Trust Co.* v. *Central National Bank of Jacksonville,* 409 F. 2d 989 (5th Cir. 1969). Current principles of Federal securities antifraud law dictate that persons issuing securities

must make affirmative disclosure of material facts sufficient to enable a prospective purchaser to make an informed investment decision relating to the securities. Notwithstanding these disclosure requirements, the Corporation's Board of Directors has observed numerous instances in which inadequate information relating to the business and condition of an insured State nonmember bank has been provided to prospective investors in public offerings of the bank's securities. Failure to comply with the foregoing securities antifraud provisions can result in legal liability leading to a judgment for damages or rescission of the securities transaction. In such a situation an insured State nonmember bank would be involved in a violation of law and, in certain circumstances, in an unsafe or unsound practice in conducting the business of the bank, thereby warranting enforcement action by the Corporation under section 8(b) of the Act (12 U.S.C. sec. 1818(b)).

The Corporation has also experienced an increasing number of securities antifraud lawsuits in connection with its receivership functions for insolvent insured banks and believes that the incidence of such suits may multiply consistent with the general proliferation of securities antifraud litigation. In this context, a study by the Corporation's staff indicates that securities anitfraud lawsuits often involve class actions and frequently result in large monetary judgments against the issuer. In the majority of cases involving the Corporation's receivership functions, the closed bank has been an insured State nonmember bank.

In addition, the normal subordination of capital investors in an insured State nonmember bank to claims of its depositors and other creditors could be defeated by a court judgment holding the offering of the bank's securities legally deficient because the bank failed to provide investors with adequate material information. *See Oppenheimer* v. *Harriman National Bank and Trust Co.*, 301 U.S. 206 (1937). Such a result could also interfere with the Corporations' general responsibility under section 18(i)(1) of the Act (12 U.S.C. sec. 1828(i)(1)) to decide whether to approve any proposed reduction in capital by an insured State nonmember bank.

Moreover, it is anticipated that increased disclosure of material facts in connection with substantial public offerings of securities issued by insured State nonmember banks could prove of positive value in enhancing public investor confidence in such securities offerings and thus facilitate the raising of capital by the banks.

The Board has determined that it is necessary to establish clear and explicit procedures for ensuring that substantial public offerings of securities of insured State nonmember banks are accompanied by disclosure of material facts sufficient to form the basis for an intelligent investment decision.

In addition, in view of the provisions of section 5 of the Act (12 U.S.C. sec. 1815) which require the Corporation's Board of Directors, in deciding whether to approve an application for Federal deposit insurance, to consider, among other factors, "the adequacy of [the bank's] capital structure" (section 6 of the Act (12 U.S.C. sec. 1816)), the Board has determined that its review of such an application by a recently organized State nonmember bank which had raised or proposes to raise capital publicly should include consideration of whether investors are provided sufficient disclosure of material facts. If the proposed regulation is adopted, its disclosure standards would serve as a general frame of reference for such determination.

SUMMARY OF PROPOSED REGULATION

The regulation as proposed would apply to any insured State nonmember bank which offers or sells securities issued by it in a transaction that is not exempted under § 340.4 of the regulation. That Section would exempt any offering of a bank's securities which is not of a public nature and any public offering where the dollar amount in terms of the actual offering price of the securities, when aggregated with the amount of any similar sales within the two years preceeding commencement of the offering, does not exceed the lesser of $500,000 or 50 percent of the bank's equity capital and surplus (excluding the proceeds of the offering). The proposed regulation would also not apply to securities offerings in States where the Corporation has determined that comparable State regulation exists.

As noted, offerings of securities which are not of a public nature would not be covered by the regulation. An interpretative section for use in determining whether such a nonpublic offering exists (Section 340.101) sets forth certain criteria, including: Sales must be directly negotiated between the bank and the purchasers; purchasers or their representatives must be sophisticated investors who have access to information comparable to that which would be required by the proposed regulation; the offering must be made to not more than 35 persons in any 12-month period; and the securities must not be intended for redistribution. In addition, issuers claiming an exemption based upon the nonpublic nature of an offering would be required to file a notice of proposed sale containing prescribed information fifteen days prior to any actual sale (§ 340.4(a)).

With respect to those offerings subject to the proposed regulation, under § 340.3 no offer to sell a security could be made except through the use of an offering circular substantially conforming to the regulation's requirements "which had been filed with the Corporation. In addition, no sale of such a security could be consummated unless the purchaser had received an offering circular which had become effective pursuant to the regulation (§ 340.9).

The disclosure requirements for the offering circular are set forth at § 340.31. The general items of information covered are similar to those required to be described in connection with public securities offerings subject to the jurisdiction of other governmental bodies, most notably the Securities and Exchange Commission.

In addition to the offering circular, the regulation would require filing of a notification that includes as exhibits documents and other materials set out in § 340.61. The proposed regulation also establishes conditions for advertisements relating to a securities offering subject to the regulation (§ 340.8) and would prohibit any misrepresentations or omissions of material facts in connection with such an offering (§ 340.5).

All interested persons are invited to submit comments in writing on or before April 30, 1974 to Alan R. Miller, Executive Secretary, Federal Deposit Insurance Corporation, 550 17th Street, N.W., Washington, D.C. 20429. All written comments will be made available for public inspection during regular business hours at the office of the Executive Secretary, Room 6108 at the above address.

The proposed new Part 340 reads as follows:

PART 340—MINIMUM OFFERING CIRCULAR REQUIREMENTS FOR PUBLIC DISTRIBUTION OF BANK SECURITIES

§ 340.1 Definitions.

Generally, terms and concepts applicable to this part are to be understood in light of principles developed under the federal securities laws, particularly the Securities Act of 1933, 15 U.S.C. Section 77a, *et seq.*, and the Securities Exchange Act of 1934, 15 U.S.C. Section 78a, *et seq.* For the purposes of this part, however, certain fundamental terms are specifically defined as follows:

(a) "Bank" means an insured State nonmember bank as defined in the Federal Deposit Insurance Act, 12 U.S.C. section 1811, *et seq.*, and includes for the purposes of this Part any person acting on behalf of the bank.

(b) "Corporation" means the Federal Deposit Insurance Corporation.

(c) "Equity capital and surplus" means accounts allocated to capital stock and surplus (excluding undivided profits and other segregations of capital).

(d) "Filed": All documents required to be filed under this part shall be deemed filed when received by the Corporation at its Washington office.

(e) "Offer to sell," "offer for sale," or "offer" include every attempt to sell or solicitation of an offer to buy a security, or interest in a security, for value.

(f) "Person" means an individual, a corporation, a partnership, an association, a joint-stock company, a trust, any unincorporated organization, or a government or political subdivision thereof.

(g) "Sale" or "sell" means every contract of sale or exchange or other disposition of a security or interest in a security, for value, including every merger, consolidation, purchase and assumption transaction, or other reorganization of a bank.

(h) "Security" means any interest or instrument commonly known as a "security," whether in the nature of debt or equity, including any stock, bond, note, debenture, evidence of indebtedness, investment contract or any participation in or right to subscribe to or purchase any of the foregoing. The term "security" does not include a deposit as defined in section 3(*l*) of the Federal Deposit Insurance Act, 12 U.S.C. section 1813(*l*).

(i) "Verified" has the same meaning as that contained in § 335.2(dd) of this chapter.

§ 340.2 Scope.

The provisions of this part apply to any bank which offers or sells any security issued by it in any transaction which is not exempted under § 340.4 hereof.

§ 340.3 Requirement of Offering Circular.

Except in the case of an offering which meets the requirements of § 340.4,

(a) No offer to sell a security issued by a bank shall be made by or on behalf of the bank unless such offer is made through the use of an offering circular filed pursuant to and containing substantially the information required by this part.

(b) No sale of a security issued by a bank shall be made by or on behalf of the bank unless at or prior to the time of the sale the purchaser has received an offering circular which has become effective pursuant to § 340.9.

(c) Any bank engaged in a public offering of its securities subject to this part shall utilize an offering circular prepared in accordance with this part until the offering is completed.

(d) An offering circular may be amended at any time by filing the proposed amendments and any supporting documents necessary to a full understanding of the import of the amendments. The revised circular shall then be utilized in accordance with this part. Where there has been a material change in any matter required to be described in an offering circular pursuant to this part, the offering circular must be appropriately amended to reflect such change. In any event an offering circular shall remain effective for no more than 12 months after its effective date.

§ 340.4 Exempted transactions.

(a) The provisions of this part shall not apply to any offering which is not of a public nature:[1] *Provided, however,* No sale of a security in reliance exclusively on the exemption provided by this paragraph (a) shall be made unless the bank shall have filed a notice containing the information required by § 340.41 of this part with the Corporation at least 15 calendar days prior to such sale.

Provided further, That the notice requirement of the preceding sentence does not apply in respect to any transaction with another bank, as defined at § 329.10(b)(1) of this chapter, acting for its own account in the ordinary course of banking business.

(b) The requirements of this part shall not apply to any offering where the dollar amount in terms of the actual offering price of the securities publicly offered when aggregated with the amount of any similar sales within the two years preceding commencement of the subject offering, does not exceed the lesser of (1) $500,000 or (2) 50% of the bank's total equity capital and surplus (excluding the proceeds of the offering).

(c) State exemption: The Corporation may on the basis of an application by any state or territory and on other available information determine that a class or classes of securities of a bank are subject to requirements under laws or regulations of its chartering state or territory which are substantially identical to those imposed hereunder, and that such state or territory has made adequate provision for enforcement of such laws or regulations.

(1) Upon such a determination the Corporation may by order, regulation, or rule of decision exempt the offer and sale of such class or classes of bank securities in the state or territory from compliance with the requirements of this part for a period of 12 months if it shall appear that such securities are in fact subject to requirements of the state or territory that are substantially identical to the requirements of this part. This 12-month exemption shall be subject to renewal upon application by the state or territory which application shall include a showing that its laws or regulations remain substantially identical to the requirements of this part and that during the prior year there has been adequate enforcement of such laws or regulations.

(2) This exemption shall apply only to offerings of securities of a bank where such securities are sold entirely within the boundaries of the bank's chartering state or territory. Any exemption granted hereunder does not apply to the requirements of he Securities Exchange Act of 1934 or the Corporation's regulations promulgated thereunder. The Corporation reserves the right to revoke any exemption if. at any ime it determines that the law or regulation of the state or territory does not in fact impose requirements of the Securities Exchange Act of to those imposed by this Part or that there is not in fact adequate provision for enforcement.

(3) In the case of any offer or sale of bank securities pursuant to this exemption, the bank shall file one copy of the final offering circular with the Corporation for informational purposes.

NOTE.—If the Corporation determines on the basis of the information before it that under the law or regulations of a state or territory any class of securities is subject to requirements substantially identical to those imposed hereunder and that there is adequate provision for enforcement, such class of securities in that state or territory will be exempted from the applicable requirements of this Part in the following manner and subject to the following conditions:

(1) Notice of the exemption and any conditions subject thereto will be published in the FEDERAL REGISTER, and the Corporation will furnish a copy of such notice to the official of the state or territory who made application for such exemption.

(2) The appropriate official of any state or territory which receives an exemption shall inform the Corporation within 30 days of the occurrence of any change in its related law or regulations. The report of any change shall contain copies of the full text of the change together with statements, information and opinions with respect to the effect of such change.

(3) The appropriate official of any state or territory which has received an exemption shall file with the Corporation from time to time such reports as the Corporation may require.

(4) The Corporation will inform the appropriate official of any state or territory which receives an exemption of any subsequent amendments to the applicable provisions of this Part (including the implementing provisions and any formal interpretations) which might call for amendment of state or territory law, regulations, or formal interpretations.

(5) If the Corporation finds on the basis of the information before it that it cannot make a favorable determination in connection with the application of any state or territory the Corporation will notify the appropriate state or territorial official of the facts upon which such findings are based and shall afford such state or territory a reasonable opportunity to demonstrate or achieve compliance.

(6) If, after having afforded the state or territory such opportunity to demonstrate or achieve compliance, the Corporation finds on the basis of the information before it that it still cannot make a favorable determination in connection with the application, the Corporation will publish in the FEDERAL REGISTER a notice of its decision with respect to such application and will furnish a copy of such notice to the official who made application for such exemption.

§ 340.5 Prohibition of misrepresentation or omission of material fact.

In connection with the offer or sale of a security issued by a bank by or on behalf of the bank, it shall be unlawful to make any untrue statement of a material fact or omit to state a material fact necessary in order to make the statements made, in the light of the circumstances under which they were made, not misleading.

§ 340.6 Filing and notification.

The offering circular required by this part shall be filed in accordance with the requirements of § 340.31. At the time of filing the offering circular there shall also be filed a notification containing the information and accompanied by the documents specified in § 340.61.

§ 340.7 Undertaking.

Every notification required to be filed pursuant to this part shall contain an undertaking that immediately upon completion or termination of the offering, the bank shall so notify the Corporation by letter.

§ 340.8 Advertisements relating to securities.

No bank shall make any advertisement referring to a current or proposed offering of securities issued by it until after

[1] See Interpretations § 340.101.

the filing of an offering circular covering the securities to be offered which contains substantially the information required by this part. In addition any such advertisement must contain the following information and no more:

(a) The name of the bank issuing the security and the address of its principal place of business;

(b) The full title of the security, the aggregate dollar amount and number of securities being offered, and the per-unit offering price;

(c) The name(s) of the managing underwriter(s), if any; and

(d) That a copy of the offering circular is available and where it may be obtained.

§ 340.9 Effective date of offering circular.

An offering circular filed under this part shall become effective forty-five days after the filing of the original circular or any amendment thereto, unless the Corporation shall determine that the offering circular may become effective at an earlier date.

§ 340.31 Offering circular.

GENERAL INSTRUCTIONS

(a) Each offering circular required under this part shall, to the extent applicable, include at the minimum the information called for under each of the items below. In the preparation of the offering circular particular attention should be given to the definitions contained in §§ 335.2 and 340.1 of this chapter.

(b) This form is not to be used as a blank form to be filled in but only as a guide in the preparation of an offering circular. Any additional information deemed necessary to clarify or explain, or make the information contained in the offering circular not misleading, should also be included.

(c) Six copies of each offering circular shall be filed with the Corporation at its Washington office, 550 17th Street, NW., Washington, D.C. 20429.

(d) The body of a printed offering circular shall be in Roman type at least as large as 10-point modern type. To the extent necessary for convenient presentation, however, financial statements and other statistical or tabular data and the notes thereto may be in type at least as large as 8-point modern type. All type shall be at least two points leaded.

(e) If the offering circular is not printed, all copies shall be clear, easily readable, and suitable for repeated photocopying.

(f) If an offering circular is printed in a foreign language, each copy filed with the Corporation shall be accompanied by a certified translation into English.

INFORMATION REQUIRED IN OFFERING CIRCULAR

Item 1. *Cover page information.* The following information shall be contained on the outside front cover page of the offering circular:

A. Until an offering circular has become effective pursuant to § 340.9 of this Part, in red ink, the caption "Preliminary Offering Circular," the date of its issuance, and the following statement printed in type as large as that used generally in the body of the offering circular:

"This offering circular and a related notification have been filed with the Federal Deposit Insurance Corporation but the offering circular has not yet become effective. Information contained herein is subject to completion or amendment. These securities may not be sold nor may offers to buy be accepted until the purchaser has received a definitive offering circular which has become effective.

B. The exact name and the address of the principal place of business of the issuing bank.

C. The following information printed in capital letters in boldface Roman type—

(1) These securities are not deposits and will not be insured by the Federal Deposit Insurance Corporation;

(2) These securities have not been approved or disapproved by the Federal Deposit Insurance Corporation nor has the Corporation passed upon the accuracy or adequacy of this offering circular;

(3) These securities may not be used as collateral to secure a loan from the issuing bank;

(4) None of these securities may be repurchased by the issuing bank or otherwise retired without prior approval of the Federal Deposit Insurance Corporation.

INSTRUCTIONS AS TO ITEM 1B(4)

1. The specified statement need only be made where the securities issued constitute capital of the bank subject to Section 18(i)(1) of the Federal Deposit Insurance Act, 12 U.S.C. § 1828(i)(1).

2. In the appropriate case the bank may indicate that such approval has already been obtained. However, if such approval only relates to one of several methods under which the securities may be retired, state which methods have been approved and which methods have not been approved.

NOTE.—Wherever any clause related to acceleration of the stated maturity or other similar provision relating to retirement prior to stated maturity is referred to in other parts of the offering circular required by this Part, it shall be accompanied by appropriate cross-reference to description of the general requirement for Corporation approval of actual repayment.

(5) In the case of debt securities also state to the extent applicable that the securities are subordinate in right of payment to depositors and general creditors.

D. State in tabular form: (a) The number of and dollar amount of securities being offered; (b) the per-security and aggregate offering price; (c) the per-security and aggregate proceeds to be received by the bank; (d) the expenses to be incurred by the bank in connection with the offering; and (e) the respective amounts of proceeds and expenses attributable to the bank and any other person(s) on whose behalf the offering is made.

Item 2. *Recently Organized Banks.* If the bank was incorporated or organized within the last three years, state the date of incorporation or organization; the percentage of outstanding securities of the bank which will be held by directors, officers and promoters, as a group, and the percentage of such securities which will be held by the public, if all of the securities to be offered are sold; and the aggregate and per share amount of cash and other consideration paid therefor by such group and by the public.

Item 3. *Underwriting arrangements.* (a) If the securities are to be offered through underwriters, state the names of the principal underwriters and the respective amounts underwritten. Identify each such underwriter having a material relationship to the bank and state the nature of the relationship. State briefly the nature of the underwriters' obligations to take the securities. Any finders' fees or similar payments should be appropriately disclosed.

(b) State the discounts and commissions to be allowed or paid to dealers, including all cash, securities, contracts or other consideration to be received by any dealer in connection with the sale of the securities.

(c) Where the securities are *not* to be offered through an underwriter, give the proposed means of distribution and the expenses to be incurred in connection therewith.

Item 4. *Sales for Security Holders.* If any of the securities offered are to be sold for the account of any person(s) other than the bank, state the name and address of each such security holder; his relationship to the bank; the total amount of each class of the bank's securities which he presently owns; the amount of each such class to be offered for his account; the amount of each such class to be owned after the offering; and the amount of expenses he will incur in connection with the offering.

Item 5. *Use of Proceeds.* State briefly the principal purposes for which the net proceeds to the bank from the securities to be offered are intended to be used, and the approximate amount intended to be used for each such purpose.

INSTRUCTIONS

1. Include a statement as to the use to which the actual proceeds will be applied if they are not sufficient to accomplish the purposes set forth and the order of priority in which they will be applied.

2. If any material amount of the proceeds is to be used to acquire assets, otherwise than in the ordinary course of business, briefly describe the assets and give the names of the persons from whom they are to be acquired. State the cost of the assets to the bank and the principle followed in determining such cost.

Item 6. *Sales otherwise than for cash.* If any of the securities are to be offered otherwise than for cash, state briefly the general purposes of the offering; the basis upon which the securities are to be offered including the method of evaluating the securities or other property for which the securities of the issuing bank are to be exchanged; and the amount of compensation and other expenses of the

offering and by whom they are to be borne.

INSTRUCTIONS

1. If the offering is to be made pursuant to a plan of merger, consolidation, purchase and assumption, or other reorganization, the offering circular shall include the information required by Items 14 and 15(b) of § 335.51 of this Chapter of the Corporation's regulations.

In such cases, and where applicable, this offering circular may be used to satisfy the requirements of § 335.5 of this Chapter, provided the circular also complies with the requirements of that section and appropriately indicates that it is to be used both as an offering circular and a proxy statement.

2. In the case of a bank organized within the preceding three years, where appropriate, set forth a comparison, in percentages, of the securities to be offered to the public for cash and those issued or to be issued to promoters, directors, officers, controlling persons and underwriters for cash, property and services, describing the basis on which the transactions have been entered into.

Item 7. *Business of the bank.* (a) Briefly describe the business done and intended to be done by the bank and its subsidiaries and the general development of such business during the past five years, or such shorter period as the bank may have been engaged in business.

(b) State briefly, to the extent material, the services offered or to be offered by the bank; the general competitive conditions for such services in the area in which the bank operates or intends to operate; and the relative position of the bank in the area.

(c) Briefly describe the bank premises and other facilities, including the right in which the property is held, and describe any major encumbrances thereon.

INSTRUCTION

In the case of a bank which has been incorporated or organized within 3 years of the offering summarize any factors which make the offering of the securities speculative.

Item 8. *Pending legal proceedings.* Describe briefly any material pending legal proceedings, other than ordinary routine proceedings incidental to the business, to which the bank or any of its subsidiaries is a party or of which any of their property is the subject. Include the name of the court or agency in which the proceedings were instituted, the date instituted, and the principal parties thereto.

Any material proceedings to which any director, officer, or affiliate of the bank, or person who owns of record or beneficially 10 percent or more of the outstanding capital stock of the bank, or any associate of any such director, officer or securityholder, is a party adverse to the bank or any of its subsidiaries shall also be described.

Item 9. *Description of securities.* (a) In the case of equity securities, briefly describe all material terms and restrictions relating to the securities, including any dividend, voting, liquidation, preemptive, and conversion rights, redemption and sinking fund provisions, liability to further calls or to assessments and restrictions on repurchase of securities issued by the bank, pursuant to section 18(i)(1) of the Federal Deposit Insurance Act, 12 U.S.C. section 1828(i)(1), or any other applicable law, regulation or contract.

(b) In the case of debt securities, briefly describe all material terms and restrictions relating to the securities including:

(i) Any provision with respect to interest, conversion, maturity, redemption, amortization, sinking fund, or retirement;

(ii) Any provision restricting the declaration of dividends on equity securities of the bank or requiring the maintenance of any ratio of assets, creation or maintenance of reserves or the maintenance of properties;

(iii) Any provision governing the issuance of additional securities, withdrawal of cash deposited against such issuance, incurring of additional debt, release or substitution of assets securing the issue, and modification of the terms of the security;

(iv) Any requirements affecting the securities under section 18(i)(1) of the Federal Deposit Insurance Act, 12 U.S.C. section 1828(i)(1), and the Corporation's Regulation § 329.10 (12 CFR) or any other applicable law, regulation or contract;

(v) The general type of event which constitutes a default and whether or not any periodic evidence is required to be furnished as to the absence of default or as to the compliance with the terms of the indenture.

INSTRUCTION

In describing any terms relating to reduction or retirement of the issue, including terms relating to default or acceleration of payment, there shall be appropriate cross-reference to description of the general requirement for Corporation approval for reduction or retirement pursuant to section 18(i)(1) of the Federal Deposit Insurance Act, 12 U.S.C. section 1828(i)(1).

(vi) If there is a trustee for the issue, state the name of the trustee and the nature of any material relationship which the trustee may have with the registrant or any of its affiliates, the percentage of securities of the class necessary to require the trustee to take action, and what indemnification the trustee may require before proceeding to enforce the terms of the indenture.

(c) In the case of any other type of security, furnish appropriate information of a character comparable to that required by subsections (a) and (b) of this Item 9.

Item 10. *Capitalization.* State in tabular form as of a specified date within 90 days of filing, the title of and amount in each category of the bank's capital accounts, the amount authorized or to be authorized, and the amount to be outstanding, assuming all the securities being offered are sold.

Item 11. *Summary of earnings.* Furnish in comparative form a summary of earnings for the bank or for the bank and its subsidiaries consolidated, or both, as appropriate, for each of the last three fiscal years of the bank (or for the life of the bank and its immediate predecessors, if less) and for any period between the end of the latest of such fiscal years and the date of the latest interim balance sheet furnished pursuant to Item 16 of this regulation, and for the corresponding period of the preceding fiscal year. In connection with such summary, whenever necessary, reflect information or explanation of material significance to investors in appraising the results shown, or refer to such information or explanation set forth elsewhere in the offering circular.

(a) If common stock is being registered, the summary shall be prepared to present earnings applicable to common stock. Per share earnings and dividends declared for each period of the summary shall also be included unless inappropriate.

(b) If long-term debt or preferred stock is being registered, there shall be shown the annual interest requirements on such long-term debt or the annual dividend requirements on such preferred stock. To the extent that an issue represents refunding or refinancing, only the additional annual interest or dividend requirements shall be stated.

INSTRUCTIONS

1. Historical statements of income in their entirety, as required by Item 16, may be furnished in lieu of the summary of earnings.

2. If summary earnings information is presented, show, as a minimum, operating revenues, operating expenses, income before income taxes and securities gains (losses), applicable income taxes, income before securities gains (losses), securities gains (losses), and net income. The summary shall reflect retroactive adjustments of any material items affecting the comparability of the results.

3. In connection with any summary of earnings for an interim period or periods between the end of the last fiscal year and the balance sheet date, and any comparable prior period, state that all adjustments necessary to a fair statement of the results for such interim period or periods have been included and results of the interim period for the current year are not necessarily indicative of results for the entire year. In addition, there shall be furnished in such cases, as supplemental information but not as a part of the offering circular, a letter describing in detail the nature and amount of any adjustments, other than normal recurring accruals, entering into the determination of the results shown.

Item 12. *Management.* (a) State the full name of all present or proposed directors and principal officers. Indicate all positions and offices held with the bank during the past five years by each such person named and their principal occupations during that period. If the bank was organized within the past three years, give the full name and addresses of the promoters and indicate all positions and offices with the bank now held or proposed to be held by each such promoter.

(b) Furnish the following information in tabular form as to all direct remuneration paid by the bank and its subsidiaries during the bank's latest fiscal year

to the following persons for services in all capacities:

(1) Each director of the bank whose aggregate direct remuneration exceeded $30,000, and each of the two highest paid officers of the bank whose aggregate direct renumeration exceeded that amount, naming each such director and officer.

(2) All directors and principal officers of the bank as a group, without naming them, but stating the number of persons included.

(c) Briefly describe any present or contemplated bonus, retirement, pension, stock option, or other similar plan or provisions and the class of persons covered, and state in tabular form the amount set aside or accrued during the bank's last fiscal year for directors or principal officers whose annual remuneration exceeds $30,000.

INSTRUCTION

The term "principal officer" means a Chairman of the Board of Directors, Vice Chairman of the Board, Chairman of the Executive Committee, President, Vice President (except as indicated in the next sentence), Cashier, Treasurer, Secretary, Comptroller, and any other person who participates in major policymaking functions of the bank. In some banks (particularly banks with officers bearing titles such as Executive Vice President, Senior Vice President, or First Vice President as well as a number of "Vice Presidents"), some or all "Vice Presidents" do not participate in major policymaking functions, and such persons are not principal officers for the purposes of this Part.

Item 13. *Options or warrants.* Briefly describe all options, warrants or rights presently outstanding or proposed to be granted to purchase securities of the bank. State separately the amount of options, warrants or rights held or to be held by each director or principal officer of the bank, each associate of such director or principal officer and each other person who received or is to receive 5 percent or more of such options, warrants or rights. Each such person shall be named. In addition, state the total amount of such options, warrants or rights held or to be held by all directors and principal officers of the bank as a group, without naming them.

Item 14. *Principal security holders.* To the extent known:

(a) Give the name and relationship to the bank of any person who owns of record or beneficially 10 percent or more of the outstanding capital stock of the bank, stating the amount of such securities owned by such person.

(b) State the percentage of outstanding securities which will be held as a group, by directors and principal officers of the bank, without naming them. State the percentage of the bank's outstanding equity securities which will be held by the public if all the securities to be offered are sold.

INSTRUCTION

If, to the knowledge of the bank or any principal underwriter of the securities to be offered, more than 10 percent of any class of voting securities of the bank are held or are to be held subject to any voting trust or other similar agreement, state the title of such securities, the amount held or to be held and the duration of the agreement. Give the names and addresses of the voting trustees and outline briefly their voting rights and other powers under the agreement.

Item 15. *Interest of management and others in certain transactions.* Describe briefly, and where practicable state the approximate amount of any material interest, direct or indirect, of any of the following persons in any material transaction occurring during the preceding three-year period, or in any material proposed transaction, to which the bank or its subsidiaries was or is to be a party:

1. Any director or principal officer of the bank;

2. Any person who owns of record or beneficially 10 percent or more of the outstanding capital stock of the bank;

3. Any promoter named in response to Item 12(a); or

4. Any associate of any of the foregoing persons.

INSTRUCTIONS

1. The applicable definition of the term "associate" is contained in § 335.2(d) of this Chapter of the Corporation's rules and regulations.

2. Include the name of each person whose interest in any transaction is described and the nature of the relationship by reason of which such interest is required to be described. Where it is not practicable to state the approximate amount of the interest, the approximate amount involved in the transaction shall be indicated. Where the transaction involves an extension of credit, state the applicable approximate amounts in terms of the high and low points for the preceding year, and the current balance.

3. As to any transaction involving the purchase or sale of assets by or to the bank or any subsidiary, otherwise than in the ordinary course of business, state the cost of the assets to the purchaser and the cost thereof to the seller if acquired by the seller within 2 years prior to the transaction.

4. No information need be given under this paragraph as to any remuneration or other transaction specifically reported in response to any other Item of this Part 340.

5. No information need be given under this paragraph as to any transaction or any interest therein where:

(i) The rates or charges involved in the transaction are fixed by law or determined by competitive bids;

(ii) The interest of the specified person in the transaction is solely that of a director of another corporation which is a party to the transaction;

(iii) The specified person is subject to this Item 15 solely as a director of the bank (or associate of a director) and his interest in the transaction is solely that of a director, officer of, and/or owner of less than 10 percent interest in, another person that is a party to the transaction;

(iv) The transaction consists of extensions of credit by the bank in the ordinary course of its business that (a) are made on substantially the same terms, including interest rates and collateral, as those prevailing at the time for comparable transactions with other than specified persons, (b) at no time exceed 10 percent of the equity capital accounts of the bank, or $10 million, whichever is less, and (c) do not involve more than the normal risk of collectibility or present other unfavorable features. Notwithstanding the foregoing, if aggregate extensions of credit to the specified persons, as a group, exceeded 20 percent of the equity capital accounts of the bank at any time during the preceding year, (1) the aggregate amount of such extensions of credit shall be disclosed, and (2) a statement shall be included, to the extent applicable, that the bank has had, and expects to have in the future, banking transactions in the ordinary course of its business with directors, officers, principal stockholders, and their associates, on the same terms, including interest rates and collateral on loans, as those prevailing at the same time for comparable transactions with others. For the purpose of determining "aggregate extensions of credit" in this instruction, transactions which are exempted from disclosure pursuant to other paragraphs of this Instruction 5 may be excluded;

(v) The transaction involves services as a bank depositary of funds, transfer agent, registrar, trustee under a trust indenture, or other similar services; or

(vi) The interest of the specified person, including all periodic installments in the case of any lease or other agreement providing for periodic installments, does not exceed $30,000.

6. Information shall be furnished under this paragraph with respect to transactions not excluded above which involve remuneration, directly or indirectly, to any of the specified persons for services in any capacity unless the interest of such persons arises solely from the ownership individually and in the aggregate of less than a 10 percent interest in another person furnishing the services to the bank or its subsidiaries.

Item 16. *Financial statements.* (a) As to the offering of securities subject to this Part, by a bank that has been in operation for more than 12 months, provide the information called for in § 340.71.

INSTRUCTIONS

1. If the securities to be offered are debt securities, provide in tabular form for each fiscal year or other period as to which financial statements are filed the ratio of net operating income before taxes and before securities gains or losses to fixed charges for such debt securities. A pro forma ratio of net operating income so computed to the fixed charges, adjusted to give effect to the issuance of the debt securities to be offered, shall also be shown for the latest fiscal year.

2. The bank shall file as an exhibit under § 340.61(c)(11) a statement setting forth in reasonable detail the computations of the ratios required by Instruction 1.

(b) As to banks that have not yet commenced operations, or have commenced operations within the past 12 months, in lieu of the statements required by paragraph (a) of this Item 16, furnish a tabular presentation of the pro forma and/or existing capitalization indicating the bank's plan of operation for the remainder of the fiscal year or, if the offering circular is filed in the second half of the fiscal year, the bank's plan of operation through the first half of the next fiscal year. Where material furnish a statement of cash receipts and disbursements to date. Include a narrative statement indicating the bank's opinion as to the period of time that the proceeds of the offering will satisfy its cash requirements and whether in the next six months the bank will have to raise additional funds to meet its expenditures. The basis of such opinion must be stated.

Where such statement is based on a cash budget, such budget will be furnished to the Corporation as supplemental information, but need not be filed as a part of the offering circular.

Item 17. *Counsel and accountant.* State the name and address of counsel for the bank and for the underwriters in connection with the offering and of the accountant for the bank.

§ 340.41 Notice of nonpublic sales.

The notice required by § 340.4(a) shall contain the following information:

(a) *Issuer.* The name and address of the principal place of business of the bank.

(b) *Class of security.* The class of security to be sold.

(c) *Number of offerees.* The number of persons to whom the securities were or are to be offered.

(d) *Offering price.* The offering price of the securities on an aggregate basis and on a per share or per security basis.

(e) *Basis of exemption.* A general description of the facts and circumstances on which the claim of exemption is based. In this regard attention should be addressed to the conditions set out in § 340.101.

(f) *Signature.* This notice shall be signed and dated by a duly authorized representative of the bank.

§ 340.61 Contents of notification to the corporation.

The notification filed pursuant to this Part shall contain the following information:

(a) *Issuer.* The name and address of the principal place of business of the issuing bank, and reference to the particular offering circular to which the notification relates.

(b) *Prior sales.* The title and amount of any securities issued within the last three years by the bank or any of its predecessors or affiliated issuers, and a description of the transaction or transactions in which such securities were issued. With respect to a transaction as to which a notice was filed pursuant to § 340.4(a) of this Part, in lieu of a description of the transaction, only the date of such notice need be given.

(c) *Exhibits.* As exhibits to the notification there shall be filed the following documents (except that any such documents previously supplied to the Corporation in connection with another offering circular may be omitted where reference is made to such filing):

(1) Copies of any underwriting contract with a principal underwriter, any syndicate agreement and any purchase, sub-underwriting or selling group agreement or letter pursuant to which the securities being offered are to be distributed or, if the terms of such documents are not determined, the proposed forms thereof.

(2) Copies of any plan of merger, consolidation, purchase and assumption, or other reorganization, described in answer to Item 6 of § 340.31.

(3) If not previously submitted pursuant to this Part, composite copies of the bank's articles of incorporation and bylaws or comparable instruments as presently in effect or any amendments thereto since the date of the last such submission. All such copies shall be certified by a bank official as conformed and up to date.

(4) Specimens or copies of all securities being offered hereunder and copies of all constituent instruments defining the rights of holders of long-term debt of the bank and of all subsidiaries for which consolidated or unconsolidated financial statements are required to be filed.

(5) Copies of any plan setting forth the terms and conditions upon which outstanding options, warrants or rights to purchase securities of the bank or its subsidiaries from the bank or any of its affiliates have been issued, together with specimen copies of such options, warrants, or rights; or, if not issued pursuant to such a plan, copies of each such option, warrant or right.

(6) An opinion of counsel, as to the legality of the securities being offered, indicating whether they will when sold be legally issued, fully paid and whether and in what respect the securities are assessable, and, if debt securities, whether they will be binding obligations of the bank.

(7) Copies of any voting trust or similar agreement referred to in answer to Item 14 of § 340.31.

(8) Copies of all pension, retirement or other deferred compensation plans, contracts, or arrangements. If any such plan, contract or arrangement is not set forth in a formal document, furnish a reasonably detailed description thereof. Copies of any available booklet or other written description of any such plan, contract or arrangement shall also be filed.

(9) Copies of every material contract not supplied in response to any foregoing instruction which was not made in the ordinary course of business and which is to be performed in whole or in part at or after the filing of the offering circular or which was made not more than two years before filing.

INSTRUCTIONS

1. Only contracts need be filed as to which the bank or a subsidiary of the bank is a party or has succeeded to a party by assumption or assignment, or in which the bank or such subsidiary has a beneficial interest.

2. If the contract is such as ordinarily accompanies the kind of business conducted by the bank and its subsidiaries, it is made in the ordinary course of business and need not be filed, unless it falls within one or more of the following categories, in which case it should be filed except where immaterial in amount or significance: (a) directors, officers, promoters, voting trustees, securityholders named in answer to Item 14(a) of § 340.31 of this Part or underwriters are parties thereto except where the contract is subject to paragraph (d) of this § 340.61 or where it merely involves purchase or sale of current assets having a determinable market price, at such price; (b) it is of such materiality as to call for specific reference to it in the offering circular; (c) it calls for the acquisition or sale of fixed assets for a consideration exceeding 15% of all fixed assets of the bank and its subsidiaries; (d) it is a lease under which a significant part of the property described under Item 7(c) of § 340.31 of this Part is held by the bank; or (e) the amount of the contract, or its importance to the business of the bank and its subsidiaries, are material, and the terms and conditions are of a nature of which investors reasonably should be informed.

(10) If any of the securities proposed to be offered hereunder are to be offered for the account of any person other than the bank, a written statement signed by the bank representing that the proposed offering will not interfere with any needed financing by the bank.

(11) The statement required by the second instruction to Item 16(a) of § 340.31, if applicable.

(12) The undertaking required by § 340.7.

(d) The following documents shall be filed but will not be treated as exhibits and the bank may request that such documents be kept confidential: any management contract or bonus or profit-sharing plan, contract or arrangement (or if not set forth in any formal document, a written description thereof).

SIGNATURES

The bank has duly caused this offering circular and notification to be signed on its behalf by the undersigned thereunto duly authorized.

(Name of bank)

(Date)

By---

§ 340.71 Financial statements.

(a) *Required statements.* Every offering circular filed pursuant to this part shall contain the following financial statements:

(1) *Balance sheets.* A balance sheet as of the preceding fiscal year-end. If the preceding fiscal year ended more than 90 days prior to the filing of the offering circular, also provide a balance sheet as of an interim date no more than 90 days prior to the filing date of the offering circular. In the case of a substantially amended offering circular, such interim statements shall be as of a date no more than 90 days prior to the filing date of a substantially amended offering circular.

(2) *Statement of income.* Statements of income for the preceding three fiscal years. If an interim date balance sheet is provided, also provide an income statement covering (i) the period between the preceding fiscal-year and the date of the interim date balance sheet and (ii) the corresponding comparable interim period of the prior year.

(3) *Statement of changes in capital accounts.* A statement of changes in capital accounts for each period for which a statement of income is provided.

(4) *Statement of changes in financial position.* A statement of changes in financial position for each period for which a statement of income is provided.

(5) *Schedules.* Where applicable, a schedule of allowance for possible loan losses and a schedule of reserves on securities for each period for which a statement of income is provided.

(b) *Preparation of statements*—(1) *Banks filing under the Securities Exchange Act.* Banks which have filed registration statements pursuant to Section 12 of the Securities Exchange Act of 1934 (15 U.S.C. sec. 78*l*) shall prepare the financial statements required by this Part

in accordance with the requirements of Part 335 of this Chapter, to the extent applicable, and shall follow the requirements of subsection (2) hereof as to the statement of changes in financial position.

(2) *Banks not filing under the Securities Exchange Act.* Banks which have not filed a registration statement pursuant to Section 12 of the Securities Exchange Act of 1934 shall prepare financial statements required by this part as follows:

(i) *Balance sheets and statements of income.* Balance sheets shall be prepared in accordance with the instructions to FDIC Form 64, Report of Condition, and statements of income shall be prepared in accordance with the instructions to FDIC Form 73, Report of Income, to the extent applicable.

NOTE.—Banks which do not file Forms 64 and 73 on the basis of accrual accounting will be required to reflect accrual accounting in the financial statements filed pursuant to this Part if the accrual basis statements reflect financial position or results of operations which differ materially from non-accrual statements.

(ii) *Statement of changes in capital accounts.* The statement of changes in capital accounts shall set forth, opposite descriptive captions, the additions to and deductions from the accounts. Each capital account shall be reconciled separately. For guidelines as to format, refer to § 335.71, Form F-9C of this chapter.

(iii) *Statement of changes in financial position.* (A) The statement of changes in financial position shall summarize the sources from which funds have been obtained and their disposition. The statement should disclose separately the financing and investing aspects of all significant transactions during the period.

(B) Material changes in the components of net funds shall be shown on the statement.

(C) The statement may be in balanced form or in a form expressing the changes in financial position in terms of a specific account or specific accounts. As a minimum, the following shall be reported:

(*1*) *Source of funds.* (*i*) Current operations (showing separately net income or loss and the addition and deduction of specific items which did not require the expenditure or receipt of funds; *e.g.,* depreciation and amortization, deferred income taxes, undistributed earnings or losses of unconsolidated persons, etc.).

(*ii*) Sale of noncurrent assets (identifying separately such items as investments, fixed assets, intangibles, etc.).

(*iii*) Issuance of debt securities or other long-term debt.

(*iv*) Issuance or sale of capital stock.

(*2*) *Disposition of funds.* (*i*) Purchase of noncurrent assets (identifying separately such items as investments, fixed assets, intangibles, etc.).

(*ii*) Redemption or repayment of debt securities or other long-term debt.

(*iii*) Redemption or purchase of capital stock.

(*iv*) Dividends.

(*3*) *Increase (decrease) in net funds.*

(3) *Allowance for possible loan losses.* Present a comparative reconciliation in tabular form similar to that prescribed at § 335.71, Form F-9D, Schedule VII of this Chapter.

(4) *Reserves on securities.* Present a comparative reconciliation in tabular form similar to that prescribed at § 335.71, Form F-9D, Schedule VIII of this Chapter.

NOTE.—This schedule is presented only in support of a valuation reserve account which has been established through charges against income. Refer to § 335.71, Form F-9A, Item 21 of this chapter, to determine when this schedule is required.

INSTRUCTIONS

1. A note to the financial statements, which includes a summary in tabular form and which discloses the information required by one of the foregoing schedules may be substituted in the offering circular in lieu of such schedule.

2. Schedules should be referenced against appropriate financial statement captions.

(c) *Notes to Financial Statements.* In addition to information specifically required, all supplementary information necessary to a proper understanding of each financial statement shall be provided in notes presented at the end of the statement, numbered sequentially, and cross referenced against appropriate statement captions. At minimum, the following areas should be considered when preparing notes: inconsistent application of accounting principles; material retroactive adjustments; conversion basis of foreign currency; asset and lease commitments; inter-company profits and losses; preferred shares; pension and retirement plans; stock options; surplus or dividend restrictions; contingencies; depreciation and amortization; consolidations; basis of book value of investment securities; hypothecation of securities and liens on assets; market value of investment securities, if significantly different from book value; valuation of trading account securities; basis of accounting for fixed assets acquired before January 1, 1960; market value and cost adjustments of other real estate owned; mortgages payable; capital notes and debentures; description of the method of accounting for loan losses and disclosure of the portion of the reserve which arose from operating charges and is therefore considered a valuation reserve; earnings per share basis; and variation from statutory income tax rate.

(d) *General instructions.* (1) Financial statements shall be prepared in accordance with generally accepted accounting principles and practices applicable to banks.

(2) In addition to those financial statements specifically required above, there shall be filed such other financial statements with respect to unconsolidated subsidiaries and other persons as are material to a proper understanding of the financial position and results of operations of the total enterprise.

(3) The Corporation may, upon the request of the bank, and where consistent with the protection of investors, permit the omission of one or more of the statements herein required or the filing in substitution therefor of appropriate statements of comparable character. The Corporation may also require the filing of other statements in addition to, or in substitution for, the statements herein required in any case where such statements are necessary or appropriate for an adequate presentation of the financial condition of any person whose financial statements are required, or whose statements are otherwise necessary for the protection of investors.

(4) To the extent practical, financial data shall be presented in comparative, columnar form.

(5) Statements shall be verified as provided at § 335.7(b) of this chapter.

INTERPRETATIONS

§ 340.101 Public offering concept.

(a) Section 340.4(a) exempts from the offering circular provisions of this Part the offer and sale of securities of insured State nonmember banks which are issued by or on behalf of the bank in a transaction which is not of a public nature provided that a timely notice conforming to the requirements of § 340.41 of this Part is filed with the Corporation. The instructions to § 340.1 of this Part state that principles developed under the federal securities laws, including the Securities Act of 1933 (15 U.S.C. sec. 77a, *et seq.*) are to be followed in defining concepts used in the Part. Certain basic principles to be followed in determining whether an offering is public are here generalized for guidance, and they should be addressed when preparing the notice outlined in § 340.41.

(b) A public offering will not generally be deemed to exist if *all* the following conditions are met:

(1) The offer and sale of the securities are made by means of direct communications between the bank or anyone acting on its behalf and the purchaser or his authorized representative.

(2) The prospective purchasers or their authorized representatives are, prior to sale, provided or have access to the same kind of information that the offering circular required by this Part would provide and also have access to any additional information necessary to verify the accuracy of such information.

(3) All persons to whom the securities are offered, or their authorized representatives, have such knowledge and experience in financial and business matters that they are capable of using the information given them to evaluate the risks of the prospective investment, are capable of making an informed investment decision, and are able to bear the economic risks of the investment.

(4) The securities are not offered to more than 35 persons in any twelve-month period.

(5) The purchaser or purchasers of the securities presently intend to hold the securities for investment and do not presently intend to redistribute the securities. The certificates evidencing the securities must bear a conspicuous restrictive legend to that effect.

By order of the Board of Directors, February 8, 1974.

FEDERAL DEPOSIT INSURANCE CORPORATION,
[SEAL] ALAN R. MILLER,
Executive Secretary.

[FR Doc.74-4499 Filed 2-25-74;8:45 am]

Notices

This section of the FEDERAL REGISTER contains documents other than rules or proposed rules that are applicable to the public. Notices of hearings and investigations, committee meetings, agency decisions and rulings, delegations of authority, filing of petitions and applications and agency statements of organization and functions are examples of documents appearing in this section.

DEPARTMENT OF HEALTH, EDUCATION, AND WELFARE

Food and Drug Administration

ADVISORY COMMITTEES

Notice of Meetings

Pursuant to the Federal Advisory Committee Act of October 6, 1972 (Public Law 92-463, 86 Stat. 770-776; 5 U.S.C. App.), the Food and Drug Administration announces the following public advisory committee meetings and other required information in accordance with provisions set forth in section 10(a) (1) and (2) of the act:

Committee name	Date, time, and place	Type of meeting and contact person
1. Panel on Review of Sedative, Tranquilizer, and Sleep Aid Drugs.	Mar. 1 and 2, 9 a.m., room 1409, FB-8, 200 C St. SW., Washington, D.C.	Open Mar. 1, 9 a.m. to 10 a.m., closed Mar. 1 after 10 a.m., closed Mar. 2. Michael D. Kennedy, room 10B-05, 5600 Fishers Lane, Rockville, Md. 20852, 301-443-4960.

Purpose. Reviews and evaluates available information concerning safety and effectiveness of active ingredients of currently marketed nonprescription drug products containing sedative, tranquilizer, or sleep aid drugs.

Agenda. Open session: Comments and presentations by interested persons. Closed session: Continuing review of over-the-counter drug products under investigation.

Committee name	Date, time, and place	Type of meeting and contact person
2. Board of Tea Experts.	Mar. 4, 10 a.m., room 700, 850 3d Ave., Brooklyn, N.Y.	Open—Robert H. Dick, Food and Drug Administration, 850 3d Ave., Brooklyn, N.Y. 11232, 212-788-1339.

Purpose. Advises the Secretary regarding establishment of uniform standards of purity, quality, and fitness for consumption of all kinds of teas imported into the United States and makes appropriate recommendations with respect thereto.

Agenda. Comments and presentations by interested persons; selection of tea standards. Interested persons may present relevant information or views orally or in writing to the Board for its consideration.

Committee name	Date, time, and place	Type of meeting and contact person
3. Panel on Review of Obstetrical and Gynecology Devices.	Mar. 4 and 5, 9:30 a.m. room 6821, FB-8, 200 C St. SW., Washington, D.C.	Open Mar. 4, 9:30 a.m. to 10:30 a.m., closed Mar. 4 after 10:30 a.m., closed Mar. 5. David M. Link, HFM-120, 5600 Fishers Lane, Rockville, Md. 20852, 301-443-3550.

Purpose. Reviews and evaluates all available data concerning the safety, effectiveness, and reliability of obstetrical and gynecology devices currently in use.

Agenda. Open session: Comments and presentations by interested persons; round table discussion of obstetrical and gynecology monitoring devices. Closed session: Continuing review and classification of obstetrical and gynecology devices.

Committee name	Date, time, and place	Type of meeting and contact person
4. Panel on Review of Dental Devices.	Mar. 4 and 5, 9 a.m., room 1409, FB-8, 200 C St. SW., Washington, D.C.	Open Mar. 4, 9 a.m. to 10 a.m., closed Mar. 4 after 10 a.m., closed Mar. 5. David M. Link, HFM-120, 5600 Fishers Lane, Rockville, Md. 20852, 301-443-2376.

Purpose. Reviews and evaluates available data concerning the safety, effectiveness, and reliability of dental devices currently in use.

Agenda. Open session: Comments and presentations by interested persons; device classification; and device legislation. Closed session: Continuing review and classification of dental devices.

Committee name	Date, time, and place	Type of meeting and contact person
5. Panel on Review of Topical Analgesics.	Mar. 6 and 7, 9 a.m., conference room K, Parklawn Bldg., 5600 Fishers Lane, Rockville, Md.	Open Mar. 6, 9 a.m. to 10 a.m., closed Mar. 6 after 10 a.m., closed Mar. 7. Lee Geismar, room 10B-05, 5600 Fishers Lane, Rockville, Md. 20852, 301-443-4960.

Purpose. Reviews and evaluate available data concerning the safety and effectiveness of active ingredients, and combinations thereof, of currently marketed nonprescription drug products containing topical analgesic agents, and the adequacy of their labeling.

Agenda. Open session: Comments and presentations by interested persons. Closed session: Continuing review of over-the-counter drug products under investigation.

Committee name	Date, time, and place	Type of meeting and contact person
6. Panel on Review of Contraceptives and Other Vaginal Drug Products.	Mar. 8 and 9, 9 a.m., conference room L, Parklawn Bldg., 5600 Fishers Lane, Rockville, Md.	Open Mar. 8, 9 a.m. to 10 a.m., closed Mar. 8 after 10 a.m., closed Mar. 9. Armond Welch, room 10B-05, 5600 Fishers Lane, Rockville, Md. 20852, 301-443-4960.

Purpose. Reviews and evaluates available information concerning the safety and effectiveness of active ingredients of currently marketed nonprescription drug products containing contraceptives and other vaginal drug products.

Agenda. Open session: Comments and presentations by interested persons. Closed session: Continuing review of over-the-counter drug products under investigation.

Committee name	Date, time, and place	Type of meeting and contact person
7. Panel on Review of Hemorrhoidal Drug Products.	Mar. 9 and 10, 9 a.m., Connecticut Room, Holiday Inn, Bethesda, Md.	Open Mar. 9, 9 a.m. to 10 a.m., closed Mar. 9, after 10 a.m., closed Mar. 10. Thomas DeCillis, room 10B-05, 5600 Fishers Lane, Rockville, Md. 20852, 301-443-4960.

Purpose. Reviews and evaluates available information concerning safety and effectiveness of active ingredients of currently marketed nonprescription drug products for hemorrhoidal application.

Agenda. Open session: Comments and presentations by interested persons. Closed session: Continued review of over-the-counter hemorrhoidal drug products under investigation.

Committee name	Date, time, and place	Type of meeting and contact person
8. Panel on Review of Internal Analgesic Including Antirheumatic Drugs.	Mar. 11 and 12, 9 a.m., conference room M, Parklawn Bldg., 5600 Fishers Lane, Rockville, Md.	Closed Mar. 11, 9 a.m. to 2 p.m., open Mar. 11, after 2 p.m., closed Mar. 12. Lee Geismar, room 10B-05, 5600 Fishers Lane, Rockville, Md. 20852, 301-433-4960.

Purpose. Reviews and evaluates available information concerning safety and effectiveness of active ingredients of currently marketed nonprescription drug products containing internal analgesic agents.

Agenda. Closed session: Continuing review of nonprescription internal analgesic drugs under investigation. Open session: Comments and presentations by interested persons; presentation by industry representatives.

Committee name	Date, time, and place	Type of meeting and contact person
9. Panel on Review of Anesthesiology Devices.	Mar. 14 and 15, 1 p.m., San Francisco Regional Office of FDA, Federal Office Bldg., room 506, 50 Fulton St., San Francisco, Calif.	Open Mar. 14, 1 p.m. to 2 p.m., closed after 2 p.m. Mar. 14, closed Mar. 15. David M. Link, HFM-120, 5600 Fishers Lane, Rockville, Md. 20852, 301-443-2376.

Purpose. Reviews and evaluates available information concerning the safety, effectiveness, and reliability of anesthesiology devices currently in use in order to determine the nature of the regulatory category most appropriate for the adequate control of these devices.

Agenda. Open session: Comments and presentations by interested persons; discussion regarding status of panel's classification activities; and evaluation of uniform reporting format for presenting classification findings. Closed session: Continuing review and classification of anesthesiology devices.

Committee name	Date, time, and place	Type of meeting and contact person
10. Surgical Drugs Advisory Committee.	Mar. 15, 9 a.m., conference room M, Parklawn Bldg., 5600 Fishers Lane, Rockville, Md.	Open Mar. 15, 9 a.m. to 10 a.m., closed Mar. 15 after 10 a.m. Samuel J. Sunnenblick, M.D., HFD-160, 5600 Fishers Lane, Rockville, Md. 20852, 301-443-3560.

Purpose. Advises the Commissioner of Food and Drugs regarding safety and efficacy of drugs employed in surgery.

Agenda. Open session: Comments and presentations by interested persons; presentation by FDA staff on the role of advisory committees in decision making. Closed session: Discussion of IND-8331 (presentation by representatives of Avicon, Inc.); IND-3608 (presentation by representatives of Unilabs); IND-8183 and 8184 (report of subcommittee and report on actions taken by FDA); and IND-1004 (report of subcommittee on current status).

Committee name	Date, time, and place	Type of meeting and contact person
11. Panel on Review of Antiperspirant Drug Products.	Mar. 15, 9 a.m., conference room C Parklawn Bldg., 5600 Fishers Lane, Rockville, Md.	Open 9 a.m. to 10 a.m., closed after 10 a.m. Leo Geismar, room 10B-05, 5600 Fishers Lane, Rockville, Md. 20852, 301-443-4260.

Purpose. Reviews and evaluates available data concerning the safety and effectiveness of active ingredients, and combinations thereof, of currently marketed nonprescription drug products for human use containing antiperspirant drug products, and adequacy of their labeling.

Agenda. Open session: Presentations by FDA staff on procedural guidelines and panel organization and discussion of panel's responsibilities and review system. Closed session: Initiate review of antiperspirant drug products.

Committee name	Date, time, and place	Type of meeting and contact person
12. Panel on Review of Cardiovascular Devices.	Mar. 15, 9:30 a.m., room 6521, FB-8, 200 C St. SW., Washington, D.C.	Open 9:30 a.m. to 10:30 a.m., closed after 10:30 a.m. Glen A. Rahmoeller, HFM-120, 5600 Fishers Lane, Rockville, Md. 20852, 301-443-2376.

Purpose. Reviews and evaluates available data concerning safety, effectiveness, and reliability of cardiovascular devices currently in use.

Agenda. Open session: Comments and presentations by interested persons; discussion regarding status of panel reorganization and task groups. Closed session: Identification of standards which need to be developed for those cardiovascular devices classified in the standards category; suggestion of consultants for task groups dealing with scientific review; and review of material concerning prosthetic heart valve problems (a regulatory matter).

Committee name	Date, time, place	Type of meeting and contact person
13. Panel on Review of Cold, Cough, Allergy, Bronchodilator, and Antiasthmatic Drugs.	Mar. 19 and 20, 9 a.m., room 1409, FB-8, 200 C St. SW., Washington, D.C.	Open Mar. 19, 9 a.m. to 10 a.m., closed Mar. 19 after 10 a.m., closed Mar. 20. Thomas DeCillis, room 10B-05, 5600 Fishers Lane, Rockville, Md. 20852, 301-443-4960.

Purpose. Reviews and evaluates available information concerning safety and effectiveness of active ingredients of currently marketed nonprescription drug products containing cold, cough, allergy, bronchodilator, and antiasthmatic drug products.

Agenda. Open session: Comments and presentations by interested persons. Closed session: Continuing review of over-the-counter drug products under investigation.

Committee name	Date, time, and place	Type of meeting and contact person
14. Microbiology Subcommittee of Diagnostic Products Advisory Committee.	Mar. 21 and 22, 9 a.m., building 1, room 207, Center for Disease Control, Atlanta, Ga.	Open Mar. 21, 9 a.m. to 10 a.m., closed Mar. 21 after 10 a.m., closed Mar. 22. Eloise Eavenson, Ph. D., room 16B-33, 5600 Fishers Lane, Rockville, Md. 20852, 301-443-4590.

Purpose. Reviews and evaluates information pertaining to performance standards for selected diagnostic products, evaluates and recommends appropriate reference methodologies and standards of precision and accuracy for measuring such products, and recommends priorities on currently marketed products for standard setting by FDA.

Agenda. Open session: Comments and presentations by interested persons. Closed session: Review of microbiological product class standards and development of basis for establishing each product class standard. Discussion will involve preliminary information regarding development of standards.

Committee name	Date, time, and place	Type of meeting and contact person
15. National Advisory Food Committee.	Mar. 25 and 26, 9:30 a.m., conference room G, Parklawn Bldg., 5600 Fishers Lane, Rockville, Md.	Open—Robert A. Littlefield, Ph. D., room 7-67, 5600 Fishers Lane, Rockville, Md. 20852, 301-443-4473.

Purpose. Advises the Commissioner of Food and Drugs on policy matters of national significance as they relate to assuring safety of foods, reviews and makes recommendations on application for grants-in-aid, and serves as a forum for the exchange of views and recommendations.

Agenda. Review of the current status of iron enrichment in bread; review of the current status of DES; discussion of the possibility of defining foods based on the source of origin; and review of research grant applications.

Committee name	Date, time, and place	Type of meeting and contact person
16. Medical Radiation Advisory Committee.	Mar. 25 and 26, 9 a.m., Massachusetts General Hospital, Boston, Mass.	Open—William S. Cole, M.D., HFX-4, 5600 Fishers Lane, Rockville, Md. 20852, 301-443-6220.

Purpose. Advises and consults with the Bureau of Radiological Health in the formulation of policy and the development of a coordinated program related to application of ionizing radiation in the healing arts.

Agenda. Nuclear medicine subcommittee report; dental subcommittee report; training and medical applications subcommittee report; personnel radiation dosimeters; radiation exposure guidelines; and Massachusetts General Hospital computer project review.

Committee name	Date, time, and place	Type of meeting and contact person
17. Dental Drug Products Advisory Committee.	Mar. 27, 9 a.m., conference room G, Parklawn Bldg., 5600 Fishers Lane, Rockville, Md.	Open 9 a.m. to 10 a.m., closed after 10 a.m. Clarence C. Gilkes, D.D.S., room 18B-19, 5600 Fishers Lane, Rockville, Md. 20852, 301-443-3560.

Purpose. Advises the Commissioner regarding safety and efficacy of drugs and related products employed in the practice of dentistry and the current advances, changing concepts, and trends in the field.

Agenda. Open session: Comments and presentations by interested persons. Closed session: Discussion of L. D. Caulk Co. submission on self-applied fluoride; discussion of NDA-12-645; and discussion of fluoride tablets and fluoride home-treatment kits and confidential material submitted by sponsors as a result of a call for data which appeared in the FEDERAL REGISTER of April 5, 1973 (38 FR 8684) on these preparations.

Committee name	Date, time, and place	Type of meeting and contact person
18. National Advisory Veterinary Medicine Committee.	Mar. 28 and 29, 9 a.m., conference room G, Parklawn Bldg., 5600 Lane, Rockville, Md.	Open—Kenneth E. Taylor, D.V.M., HFS-40, 5600 Fishers Lane, Rockville, Md. 20852, 301-443-4500.

Purpose. Advises the Commissioner of Food and Drugs on policy matters of national significance as they relate to assuring safety and efficacy of drugs, medical feeds, and food additives used in veterinary medicine and animal production; truthful labeling and wholesomeness of animal foods; animal nutrition; and the safety of food from animals that have been treated with drugs or fed drugs or other additives.

Agenda. Report on antibacterials in animal feed program; discussion of Citizens Commission on Science, Law, and the Food Supply; prescription versus over-the-counter drug use, report on method sensitivity criteria for zero tolerance drugs; status report on diethylstilbestrol; grant/contract program, veterinary education program.

Committee name	Date, time, and place	Type of meeting and contact person
19. Panel on Review of Contraceptives and Other Vaginal Drug Products.	Mar. 29 and 30, 9 a.m., Georgia Room, Holiday Inn, Bethesda, Md.	Open Mar. 29, 9 a.m. to 10 a.m., closed Mar. 29 after 10 a.m., closed Mar. 30. Armond Welch, room 10B-05, 5600 Fishers Lane, Rockville, Md. 20852, 301-443-4960.

Purpose. Reviews and evaluates available information concerning safety and effectiveness of active ingredients of currently marketed nonprescription drug products containing contraceptives and other vaginal drug products.

Agenda. Open session: Comments and presentations by interested persons. Closed session: Continuing review of over-the-counter drug products under investigation.

Committee name	Date, time, and place	Type of meeting and contact person
20. Panel on Review of Bacterial Vaccines and Bacterial Antigens.	Mar. 29 and 30, 9 a.m., room 121, building 29, National Institutes of Health, 9000 Rockville Pike, Bethesda, Md.	Open Mar. 29, 9 a.m. to 10 a.m., closed Mar. 29 after 10 a.m., closed Mar. 30. Jack Gertzog, HFB-5, 5600 Fishers Lane, Rockville, Md. 20852, 301-443-1676.

Purpose. Advises the Commissioner of Food and Drugs on the safety and effectiveness of bacterial vaccines and bacterial antigens with standards of potency.

Agenda. Open session: Previous minutes, communications received, and comments and presentations by interested persons. Closed session: Continued review and discussion of committee position papers.

Agenda items are subject to change as priorities dictate.

During the open sessions shown above, interested persons may present relevant information or views orally to any committee for its consideration. Information or views submitted to any committee in writing before or during a meeting shall also be considered by the committee.

A list of committee members and summary minutes of meetings may be obtained from the contact person for the committee both for meetings open to the public and those meetings closed to the public in accordance with section 10(d) of the Federal Advisory Committee Act.

Most Food and Drug Administration advisory committees are created to advise the Commissioner of Food and Drugs on pending regulatory matters. Recommendations made by the committees on these matters are intended to result in action under the Federal Food, Drug, and Cosmetic Act, and these committees thus necessarily participate with the Commissioner in exercising his law enforcement responsibilities.

The Freedom of Information Act recognized that the premature disclosure of regulatory plans, or indeed internal discussions of alternative regulatory approaches to a specific problem, could have adverse effects upon both public and private interests. Congress recognized that such plans, even when finalized, may not be made fully available in advance of the effective date without damage to such interests, and therefore provided for this type of discussion to remain confidential. Thus, law enforcement activities have long been recognized as a legitimate subject for confidential consideration.

These committees often must consider trade secrets and other confidential information submitted by particular manufacturers which the Food and Drug Administration by law may not disclose, and which Congress has included within the exemptions from the Freedom of Information Act. Such information includes safety and effectiveness information, product formulation, and manufacturing methods and procedures, all of which are of substantial competitive importance.

In addition, to operate most effectively, the evaluation of specific drug or device products requires that members of committees considering such regulatory matters be free to engage in full and frank discussion. Members of committees have frequently agreed to serve and to provide their most candid advice on the understanding that the discussion would be private in nature. Many experts would be unwilling to engage in candid public discussion advocating regulatory action against a specific product. If the committees were not to engage in the deliberative portions of their work on a confidential basis, the consequent loss of frank and full discussion among committee members would severely hamper the value of these committees.

The Food and Drug Administration is relying heavily on the use of outside experts to assist in regulatory decisions. The Agency's regulatory actions uniquely affect the health and safety of every citizen, and it is imperative that the best advice be made available to it on a continuing basis in order that it may most effectivley carry out its mission.

A determination to close part of an advisory committee meeting does not mean that the public should not have ready access to these advisory committees considering regulatory issues. A determination to close the meeting is subject to the following conditions: First, any interested person may submit written data or information to any committee, for its consideration. This information will be accepted and will be considered by the committee. Second, a portion of every committee meeting will be open to the public, so that interested persons may present any relevant information or views orally to the committee. The period for open discussion will be designated in any announcement of a committee meeting. Third, only the

deliberative portion of a committee meeting, and the portion dealing with trade secret and confidential information, will be closed to the public. The portion of any meeting during which nonconfidential information is made available to the committee will be open for public participation. Fourth, after the committee makes its recommendations and the Commissioner either accepts or rejects them, the public and the individuals affected by the regulatory decision involved will have an opportunity to express their views on the decision. If the decision results in promulgation of a regulation, for example, the proposed regulation will be published for public comment. Closing a committee meeting for deliberations on regulatory matters will therefore in no way preclude public access to the committee itself or full public comment with respect to the decisions made based upon the committee's recommendation.

The Commissioner has been delegated the authority under section 10(d) of the Federal Advisory Committee Act to issue a determination in writing, containing the reasons therefor, that any advisory committee meeting is concerned with matters listed in 5 U.S.C. 552(b), which contains the exemptions from the public disclosure requirements of the Freedom of Information Act. Pursuant to this authority, the Commissioner hereby determines, for the reasons set out above, that the portions of the advisory committee meetings designated in this notice as closed to the public involve discussion of existing documents falling within one of the exemptions set forth in 5 U.S.C. 552 (b), or matters that, if in writing, would fall within 5 U.S.C. 552(b), and that it is essential to close such portions of such meetings to protect the free exchange of internal views and to avoid undue interference with Agency and committee operations. This determination shall apply only to the designated portions of such meetings which relate to trade secrets and confidential information or to committee deliberations.

Dated: February 21, 1974.

A. M. SCHMIDT,
Commissioner of Food and Drugs.

[FR Doc.74-4530 Filed 2-25-74;8:45 am]

BIOLOGICAL PRODUCTS; SKIN TEST ANTIGENS

Request for Data and Information and Nominations for Safety, Effectiveness, and Labeling Review Panel

The Food and Drug Administration is continuing its review of all licensed biological products to determine that they are safe, effective, and not misbranded under prescribed, recommended or suggested conditions of use. The final order outlining the procedures and explaining the purpose of this review was published in the FEDERAL REGISTER of February 13, 1973 (38 FR 4319), pursuant to the addition of § 273.245 to Part 273 (now § 601.25 (21 CFR 601.25) of Part 601, Subchapter J recodified in the FEDERAL REGISTER of November 20, 1973 (38 FR 32053)).

Skin test antigens are the next products to be reviewed. This review will utilize an advisory panel composed of independent experts who will provide their conclusions and recommendations to the Commissioner of Food and Drugs. The panel will be comprised of voting-member experts in the field and two nonvoting member representatives.

Notice is hereby provided for all interested persons to nominate qualified physicians or scientists to serve on this panel. Nominations for these qualified experts are invited from individuals and from consumer, industry, and professional organizations, and should be sent to:

Dr. Morris Schaeffer
Food and Drug Administration
Bureau of Biologics (HFB-5)
Office of Efficacy Review
Building 29, Room 124
8800 Rockville Pike
Bethesda, MD 20014

Nominations must state that the person nominated is aware of the nomination, is interested in becoming involved in this effort, and appears to have no conflict of interest. A complete curriculum vitae must be enclosed with each nomination. Nominees shall be qualified by training, education and experience in the field and have particular expert knowledge in the specialty area concerned.

In addition to qualified experts, the Commissioner has concluded that the panel should also include one non-voting representative of consumer interests, and one non-voting representative of the regulated industry as has been the case in the first four biologics review panels.

Accordingly, any group or organization interested in participating in the selection of an appropriate representative of consumer interests for the panel should send nominations to:

Mr. Alexander Grant
Food and Drug Administration
Director, Consumer Affairs (HFI-1)
5600 Fishers Lane
Rockville, MD 20852

A brief background sketch of each nominee's experience should be included along with a statement indicating whether the nominee will represent the views and interests of an organization, association, or group. A description of the nominee's activities related to his potential contribution to or interest in the review panel should be included. The nominee should be willing to serve at 2-day meetings which will occur at intervals of 6 to 8 weeks for a period of one to two years. After receipt of such nominations, a list of nominees for consumer interests for the panel will be compiled and submitted to each consumer group or organization responding along with a voting sheet which will be filled in and returned to the Food and Drug Administration. The nominee with the highest number of votes will be the consumer representative for that panel.

Similarly, any group or organization interested in participating in the selection of an appropriate representative of the regulated industry for the panel should send such nominations to Dr. Morris Schaeffer at the address given above. After receipt of such nominations, a list of nominees for the industry representative for the panel will be compiled and submitted to each industry group or organization responding. The responding parties, after deliberating among themselves, will select the industry representative. If the responding parties do not provide the name of the industry representative for the panel by a predetermined date, the Food and Drug Administration will choose the industry representative.

It will be the responsibility of the nonvoting consumer and industry members of the panel to represent consumer and industry interests in all deliberations.

To be considered, nominations of experts to serve on the panel now being formed, and letters from consumer and industry groups and organizations expressing an interest in participating in the selection of a consumer and an industry non-voting member for each panel, must be received on or before April 12, 1974.

To facilitate the review as outlined and explained in the FEDERAL REGISTER of February 13, 1973, and to provide all interested persons an opportunity to present, for the consideration of the reviewing panel, the best information available to support the stated claims for this category of biological products, submission of data, published and unpublished and other information pertinent to the products listed, is hereby solicited.

Accordingly, notice is hereby given that all data and information regarding the safety and effectiveness of skin test antigens, the fifth category of licensed biological products to be reviewed, shall be submitted. Included within this category are:

Coccidioidin
Diphtheria Toxin for Schick Test
Histoplasmin
Lymphogranuloma Venereum Antigen
Mumps Skin Test Antigen
Schick Test Control
Trichinella Extract
Tuberculin, Old
Tuberculin, Purified Protein Derivative

The format of the submission shall be in accordance with § 601.25(b)(3) (21 CFR 601.25(b)(3)) except as changed in this FEDERAL REGISTER notice. The Commissioner has concluded that some changes and clarifications are required for products in this category if the panel is to obtain the information needed for this review. The data required by these changes are necessary since differences in propagation techniques and manufacturing processes are critical in determining the quality and specifications of each particular finished product. Generic descriptions of production methods for a particular biological product in this category, or data and studies relating to the same product processed by a different manufacturer may not always be sufficient to support the safety or effectiveness of any particular product. It has been the experience of the first three biologics review panels that, unless spe-

cifically required, this type of information is often not submitted.

Therefore, the submissions for this category, shall follow the prescribed format incorporating the following changes and clarifications as applicable:

1. Items I and II are unchanged.

2. For item III, manufacturers of the products shall provide, in addition to the complete quantitative composition:

(a) A description of the step-by-step manufacturing procedures;

(b) Data on any preservatives, stabilizers or adjuncts used either in the final product or employed in the manufacturing process;

(c) A complete description of the biologic source(s) of all raw materials giving the current types or strains of microorganisms used, their passage history, cultivation procedures, extraction or concentration techniques, storage methods and any changes in these matters since original product licensure;

(d) A description of the test methods used to demonstrate specificity, potency, purity, safety, and stability; and

(e) Data indicating the means employed to assure that the culture medium used for propagation of the microorganism does not contain ingredients capable of producing allergenic effects in human subjects.

3. For items IV, V, and VI, manufacturers shall provide all existing data which are applicable to, or in direct support of, the specific product as currently produced by the manufacturer. When published literature or other reference data is cited, it shall be made clear whether it refers to specific studies which apply to the company's product as described in the submission or whether it is a part of the general literature pertaining to the product generically. If a manufacturer's current finished product is produced in any manner other than referenced in the literature or other data submitted in support of a similar product, the equivalency of the qualitative and quantitative compositions shall be identified and compared. A concise summary of the data contained in the reference material and a precise statement of how it supports the claims made for the product shall accompany the list of references.

4. In the matter of documented case reports for item V, "Human safety data," and item VI, "Efficacy data," numerous citations of individual case reports are not necessary. Instead, a tabular summary of data available, including the salient features concerning the patients tested, the results obtained, the types of reactions observed, and the confirming diagnoses shall be provided for use by the panel. However, the raw data shall be available for inspection, or duplication for submission, should the panel find it necessary at a later date.

5. In submitting pertinent marketing experience as required in item V, paragraph C.4, each manufacturer shall list the number of skin test doses distributed annually for the past five years.

6. Items VII and VIII are unchanged.

To assure a complete and fully informed review of this category, the panel may request additional data or information from producers of the licensed products under review.

To be considered, 12 copies of the data and information, presented in the prescribed format, must be submitted on or before May 28, 1974 to:

Office of Efficacy Review
Bureau of Biologics (HFB-5)
Building 29, Room 124
8800 Rockville Pike
Bethesda, MD 20014

Any other data and information which is available and pertinent to this category of biological products is solicited from all interested persons.

Dated: February 19, 1974.

SAM D. FINE,
Associate Commissioner for Compliance.

[FR Doc.74-4438 Filed 2-25-74;8:45 am]

Health Resources Administration

HEALTH PROFESSION STUDENT LOANS

List of Areas Designated for Practice as a Physician (M.D. or D.O.), Dentist, Optometrist, Pharmacist, Podiatrist, or Veterinarian

Section 741(f) of the Public Health Service Act provides that the Secretary of Health, Education, and Welfare may enter into an agreement with any individual holding a degree of doctor of medicine, doctor of osteopathy, doctor of dentistry or an equivalent degree, doctor of veterinary medicine or an equivalent degree, doctor of optometry or an equivalent degree, bachelor of science in pharmacy or an equivalent degree, or doctor of podiatry or an equivalent degree, who obtained one or more educational loans for his costs at a school of medicine, osteopathy, dentistry, veterinary medicine, optometry, pharmacy, or podiatry, whereby in exchange for the Secretary's agreement to repay a portion of his educational loans, he agrees to practice his profession (as a member of the National Health Service Corps or otherwise) for a period of at least two consecutive years in an area in a State designated by the Secretary as having a shortage of and need for persons trained in his profession. On February 7, 1974, regulations implementing Subpart I of Part C of Title VII of the Public Health Service Act, "Loans to Students Studying in the United States" which includes the authority for the agreement described above, were published in the FEDERAL REGISTER (39 FR 4770). Section 57.216 (a) (5) of these regulations requires that the Secretary publish a list of shortage areas in which a borrower may agree to practice in order to be eligible for such repayment by the Secretary. These areas were to be determined after consultation with the Director of the agency responsible for administering or supervising the administration of the State plan for health services under section 314(d) of the Act (hereinafter referred to as the "State health authority") and were to be based upon consideration of (i) the latest reliable statistical data available to the Secretary regarding numbers of health professions practitioners and the population to be served by such practitioners; (ii) inaccessibility of medical services to the residents of the area; and (iii) particular local health problems. Such consultation has taken place and notice is hereby given that the areas listed below have been designated by the Secretary of Health, Education, and Welfare for purposes of the agreement provision authorized by section 741(f), as having a shortage of physicians, dentists, veterinarians, optometrists, pharmacists, or podiatrists, as indicated.

This list was developed as follows: First, all areas were included in which the ratio of practicing health professionals (based upon the latest statistical data available from the Bureau of Census, appropriate professional associations, and other health statistic sources)[1] to the most recent available estimated population in a county was lower than the following ratios:

Physicians (M.D. or D.O.)	1:1,500.
Dentists	1:3,000.
Optometrists	1:15,000.
Pharmacists	1:4,500.[2]
Podiatrists	1:25,000.
Veterinarians	1:15,000.[3]

Second, State health authorities were asked to provide information on and recommend areas in which there were problems of inaccessibility of medical services to the residents of such areas and particular local health problems. Such consultation resulted in the designation of additional areas based on such factors as the age or incapacity of health professionals serving in an area, the distance residents must travel to obtain health services, the economic or income levels of communities, and the availability of transportation.

In addition to the availability of repayment pursuant to the agreement described above, individuals who had received health professions student loans prior to November 18, 1971, may elect in the alternative to receive partial cancellation of such loans under the predecessor forgiveness authority for engaging in the practice of medicine, osteopathy, dentistry, or optometry in an area in a

[1] Information on the specific sources used for each of the disciplines is available upon request from the Office of Grants Policy, Bureau of Health Resources Development, HRA, Bldg. 31, Room 5B36, 9000 Rockville Pike, Bethesda, MD 20014 (Area Code 301, 496-5214).

[2] In addition, any hospital with 100 or more beds and without the services of a full-time pharmacist was designated as a shortage area for pharmacists.

[3] Shortage areas for veterinarians were determined by utilizing a ratio of veterinarians to human population, but with special emphasis on the following fields of principal veterinary medical practice: (1) Research, (2) public health, (3) laboratory animal medicine, (4) food animal medicine, (5) regulatory (meat, poultry, etc.) inspection, and (6) other veterinary practice (e.g., fiber-producing animal practice).

State designated by the State health authority as having a shortage of such health professionals, if his practice is certified by the State health authority as helping to meet the need for and shortage of such health professional services. The criteria for State health authority area designation are set forth in section 57.216(b) (1) of the aforementioned regulations. The attached list also contains the areas so designated.

Furthermore, such individuals, i.e., those who received health professions student loans prior to November 18, 1971, may under this predecessor authority receive cancellation of such loans at a higher rate and with a higher maximum cancellation benefit where their practice is in a shortage area determined by the Secretary to be a rural area characterized by a low-family income. The criteria for this determination are set forth in § 57.216(b) (2) (i) of the regulations. The areas so designated are indicated on the attached list by the addition of an asterisk.

Dated: February 19, 1974.

K. M. ENDICOTT,
Administrator,
Health Resources Administration.

LIST OF AREAS DESIGNATED UNDER SECTION 741(f) OF THE PHS ACT FOR PRACTICE AS A PHYSICIAN (M.D. OR D.O.), DENTIST, OPTOMETRIST, PHARMACIST, PODIATRIST, OR VETERINARIAN

Areas asterisked represent those areas determined to be rural areas characterized by low family income for purposes of section 741(f) of the PHS Act as in effect prior to Pub. L. 92-157.

PHYSICIANS

ALABAMA

Autauga	*Clarke
*Baldwin	*Clay
*Barbour	*Cleburne
*Bibb	Coffee
*Blount	Colbert
*Bullock	*Conecuh
*Butler	*Coosa
Calhoun	Covington
*Chambers	*Crenshaw
*Cherokee	*Cullman
*Chilton	Dale
*Choctaw	

Selma—(Good Samaritan Hosp.) *Dallas County

*De Kalb	*Limestone
*Elmore	*Lowndes
*Escambia	*Macon
*Fayette	*Marengo
*Franklin	*Marion
*Geneva	*Marshall
*Greene	*Monroe
*Hale	*Perry
*Henry	*Pickens
*Jackson	Pike
*Lamar	*Randolph
*Lawrence	Russell
Lee	

ARIZONA

Kaibab census sub-division of Coconino County and North census sub-division of Mohave County
Globe census sub-division of Gila County
Winkelman census sub-division of Gila County
Pima census sub-division of *Graham County
Gila Bend census sub-division of Maricopa County
Buckeye census sub-division of Maricopa County
Phoenix—Maricopa County—Community Health Network
Kingman South sub-division of Mohave County
Little Colorado census sub-division of *Navajo County
Snowflake census sub-division of *Navajo County
Pima County—Marana Community Clinic
Casa Grande and Maricopa-Stanfield census subdivisions of *Pinal County
Eloy census sub-division of *Pinal County
Superior Ray census sub-division of *Pinal County
Ashfork census sub-division of Yavapai County
Congress census sub-division of Yavapai County
Humboldt and Verde census sub-divisions of Yavapai County
Parker census sub-division of Yuma County
Welton census sub-division of Yuma County

ARKANSAS

*Ashley	Crittenden
Benton	*Cross
*Bradley	*Desha
*Calhoun	*Drew
*Carroll	Faulkner
Chicot	*Franklin
*Clark	Grant
*Clay	*Hempstead
*Cleveland	Hot Spring
*Columbia	*Howard
*Conway	*Independence
*Crawford	

Melbourne—(Izard Co. Mem. Hosp.) *Izard County

*Jackson	*Newton
*Johnson	*Perry
*Lafayette	Phillips
*Lee	*Pike
*Lincoln	*Poinsett
*Little River	*Polk
*Logan	*Prairie
*Lonoke	*St. Francis
*Madison	*Scott
*Marion	*Searcy
Mississippi	*Sharp
*Monroe	*Stone
*Montgomery	*Van Buren
*Nevada	*Woodruff

CALIFORNIA

Oakland—(La Clinica De La Raza) and Union City—Alameda County
Brentwood—Contra Costa County (Specific Health Center)
Fresno (Specific Divisions)
Glenn (Specific Divisions)
Humboldt (Specific Divisions)
Imperial (Specific Divisions)
Inyo (Specific Divisions)
Kern (Specific Divisions)
Kings (Specific Divisions)
*Madera (Specific Divisions)
Mariposa (Specific Divisions)
Mendocino (Specific Divisions)
Merced (Specific Divisions)
Modoc
Mono (Specific Divisions)
Monterey (Specific Divisions)
Riverside (Specific Divisions)
Isleton and Rio Linda—Sacramento County
San Benito
San Bernardino (Specific Divisions)
San Diego (Specific Divisions)
San Francisco (City) (Specific Section)
Santa Barbara (Specific Divisions)
Shasta (Specific Divisions)
Siskiyou (Specific Divisions)
Sonoma (Specific Divisions)
Stanislaus (Specific Divisions)
Tehama (Specific Divisions)
Trinity (Specific Divisions)
Tulare (Specific Divisions)
Tuolumne (Specific Divisions)

COLORADO

Adams
Pagosa Springs—Archuleta County

Clear Creek	Hinsdale
*Conejos	Kiowa
*Costilla	Kit Carson
*Custer	*Las Animas
Dolores	Lincoln
Eagle	Mineral
Elbert	Morgan
Gunnison	*Saguache

Yuma (City)—Yuma County

CONNECTICUT

CHP Area—Capital (Special Municipalities)
CHP Area—Central Naugatuck (Specific Municipalities)
CHP Area—Greater Bridgeport (Specific Municipalities)
CHP Area—Housatonic Valley (Special Municipalities)
CHP Area—Litchfield Hills (Specific Municipalities)
CHP Area—Midstate (Specific Municipalities)
CHP Area—South Central (Specific Municipalities)
CHP Area—Southeastern
CHP Area—Windham

DELAWARE

Northern half of Kent County (exclude Dover area) and southern tip of New Castle County (Below the Chesapeake and Delaware Canal)
Southern half of Kent County and Northern half of Sussex County
Eastern half of Southern portion of Sussex County

DISTRICT OF COLUMBIA

Area 1—Census tracts 17, 19, 21.1, 21.2, 22.2, 23.1
Area 3
Area 4
Area 5
Area 6—Census tracts 83.1, 83.2, 84, 85, 86, 88.1, 88.2
Shaw Section of Area 7

FLORIDA

Bay	*Calhoun
*Bradford	*Citrus
Brevard	

Immokalee—Collier County Health Dept.

*De Sota	*Jefferson
*Dixie	*Lafayette
*Flagler	*Lake
*Franklin	*Lee
*Gadsden	*Levy
*Gilchrist	*Liberty
*Glades	*Madison
*Gulf	Manatee
*Hamilton	*Marion
*Hardee	Nassau
Hendry	Okaloosa
*Hernando	*Okeechobee
*Holmes	*Osceola
*Jackson	

Belle Glade Health Center Palm Beach County
*Pasco

Frostproof—Polk County

*Putnam	*Suwannee
*St. Johns	*Taylor
St. Lucie	*Union
Santa Rosa	*Wakulla
Seminole	*Walton
*Sumter	*Washington

GEORGIA

*Appling
*Atkinson
*Bacon
*Baker
*Banks
Barrow
Bartow
*Ben Hill
*Berrien
*Bleckley
*Brantley
*Brooks
*Bryan
*Bulloch
*Burke
*Butts
*Calhoun
Camden
Carroll
Catoosa
*Charlton
Chattahoochee
Chattooga
Cherokee
*Clay
Clayton
*Clinch
*Coffee
*Colquitt
Columbia
*Cook
*Crawford
Crisp
*Dade
*Dawson
*Decatur

Decatur—De Kalb County Health Department

*Dodge
*Dooly
Douglas
*Early
Effingham
*Echols
*Elbert
*Emanuel
*Evans
*Fannin
Fayette
Forsyth
*Franklin
*Gilmer
*Glascock
Gordon
*Grady
*Greene
Gwinette
Habersham
*Hancock
Haralson
*Harris
*Hart
*Heard
Henry
Houston
*Irwin
Jackson
*Jasper
*Jeff Davis
*Jefferson
*Jenkins
*Johnson
Jones
Lamar
*Laurens
*Lee
*Liberty
*Lincoln
*Long
*Lumpkin
*McDuffie
*McIntosh
*Macon
Madison
*Marion
*Meriwether
*Miller
*Mitchell
*Monroe
*Montgomery
*Morgan
Murray
Newton
*Oconee
*Oglethorpe
Paulding
*Peach
Pickens
*Pierce
*Pike
Polk
*Putnam
*Quitman
*Rabun
*Randolph
Rockdale
*Schley
*Screven
*Stewart
*Talbot
*Taliaferro
*Tattnall
*Taylor
*Telfair
*Terrell
*Toombs
*Towns
*Treutlen
*Turner
*Twiggs
*Union
Walker
Walton
*Warren
*Washington
*Webster
*Wheeler
*Wilcox
*Wilkes
*Wilkinson
*Worth

HAWAII

North and South Kailua-Kona-North and South Kohala—Hawaii County
Puna—Hawaii County (excludes—Hilo City)
Hau—Hawaii County
Leeward—Honolulu County
Northshore—Honolulu County
Windward—Honolulu County (exclude Kaneohe and Kailua)
Lana and Kula—Maui County

IDAHO

Bingham
Boise
Camas
Caribou
Clark
Clearwater
Custer
Elmore
Franklin
Fremont (also see Montana—Yellowstone Park)
Gem
Idaho
Jefferson
Jerome
Lewis
*Lincoln
Madison
Minidoka
Oneida
*Owyhee
Payette
Shoshone
*Teton
*Washington

ILLINOIS

Bond
Boone
Brown
Bureau
Calhoun
Carroll
Christian
Clark
Clay
Clinton
Coles

Chicago—Cook County (Specific Section)

Cumberland
De Witt
Douglas
Edgar
Edwards
Fayette
*Franklin
Fulton
Greene
Grundy
*Hamilton
Hancock
*Hardin
Henderson
Henry
Iroquois
Jasper
Jersey
Jo Daviess
Johnson

Kankakee (City) Kankakee County (Specific Section)
Kendall
Waukegan—Lake County (Specific Section)

Lawrence
McHenry
Macoupin
Madison
Marshall
Mason
*Massac
Menard
Mercer
Monroe
Montgomery
Ogle
Perry
Platt
Pike
*Pope
*Pulaski
Putnam
Randolph

Rock Island, (City) Rock Island County (Specific Section)

St. Clair
Schuyler
Scott
Shelby
Stark
Tazewell
Wabash
Warren
Washington
Wayne
White
Whiteside
Woodford

INDIANA

Adams
Brown
Carroll
Clay
Clinton
Crawford
Daviess
Dearborn
De Kalb
Fayette
Fountain
Franklin
Gibson
Greene
Hamilton
Harrison
Hendricks
Huntington
Jackson
Jasper
Jay
Jennings
Kosciusko
La Grange
Indianapolis-Marion County (Specific Health Center)
Martin
Miami
Montgomery
Morgan
Newton
Noble
Ohio
Orange
Owen
Parke
Perry
Pike
Posey
Pulaski
Randolph
Ripley
Rush
Scott
Shelby
Spencer
Starke
Steuben
Sullivan
Switzerland
Tipton
Union
Vermillion
Warren
Warrick
Washington
White
Whitley

IOWA

Adair
Adams
Allamakee
Appanoose
Audubon
Benton
Boone
Buena Vista
Butler
Cedar
Chickasaw
Clay
Clayton
Crawford
Delaware
Franklin
Grundy
Hancock
Hardin
Harrison
Howard
Humboldt
Ida
Jasper
Jones
Keokuk
Kossuth
Louisa
Lucas
Madison
Mills
Monona
Muscatine
Osceola
Palo Alto
Plymouth
Pocohontas
Ringgold
Sac
Shelby
Sioux
Tama
Warren
Washington
Winnebago
Winneshiek
Worth

KANSAS

Allen
Atchison
Barber
Brown
Butler
Chase
*Chautauqua
*Cherokee
Cheyenne
Clark
Clay
*Coffey
Comanche
Crawford
Decatur
Dickinson
Doniphan
Edwards
*Elk
Ellsworth
Finney
Franklin
Geary
*Gove
Graham
Grant
Gray
Greeley
Greenwood
Hamilton
Haskell
*Hodgeman
Jackson
Jefferson
Jewell
Kearny
Kingman
Kiowa
Lane
Leavenworth
Lincoln
Linn
Logan
McPherson
Marion
Marshall
Meade
Miami
Montgomery
Morton
*Nemaha
Neosho
Osage
Osborne
Ottawa
Phillips
*Rawlins
Haven—Reno County
Rice
Roaks
Rush
Russell
Scott
Seward
*Sheridan
Sherman
Smith
Stanton
Stevens
Thomas
Trego
Wabaunsee
Wallace
*Washington
Wichita
Wilson
Woodson

KENTUCKY

*Adair
*Allen
Anderson
Ballard
*Bath
Boone
*Bracken
*Breathitt
*Breckinridge
Bullitt
*Butler
*Caldwell
*Carlisle
Carroll
*Carter
*Casey
Clark
*Clay
*Clinton
*Crittenden
*Cumberland
*Edmonson
*Elliott
*Estill
*Fleming
*Floyd
*Gallatin
*Garrard
Grant
Graves
*Grayson
Greenup
Hancock
Harden

Evarts Clover-Fork Area—Harlan County

*Hart
Henry
*Hickman
*Jackson

Louisville—(Specific Sections) Jefferson County
Park Duvalle Area of Louisville

Jessamine
*Johnson
*Knott
*Knox
*Larue
*Laurel
*Lee
*Leslie
*Lewis
*Lincoln
*Livingston
*Logan
*McCreary
Madison
*Magoffin
*Marion
Marshall
*Martin
Mason
Meade
*Menifee
*Metcalfe
*Monroe
*Morgan
*Muhlenberg
*Nelson
*Nicholas
*Ohio
*Owen
*Owsley
Pendleton
*Pike
*Powell
*Robertson
*Rockcastle
*Russell
Scott
Shelby
*Simpson
*Taylor
*Todd
*Trigg
*Trimble
*Union
*Washington
*Wayne
*Webster
*Wolfe

LOUISIANA

*Allen
*Ascension
*Assumption
*Avoyelles
*Beauregard
*Bienville
Bossier
*Caldwell
Cameron
*Catahoula
*Concordia
*De Soto
*East Carroll
*Evangeline
*Franklin
*Grant
*Iberville
*Jackson
Jefferson Davis
Lafourche
*La Salle
Livingston
*Madison
*Morehouse
*Natchitoches

New Orleans—Algiers-Fisher Community

Plaquemines
*Pointe Coupee
*Red River
*Richland
*Sabine
St. Bernard
St. Charles
*St. Helena
*St. James
*St. John the Baptist
*St. Landry
*St. Martin
St. Mary
*Tangipahoa
*Tensas
Terrebonne
*Union
*Vermilion
Vernon
Webster
*West Baton Rouge
*West Carroll
*West Feliciana
*Winn

MAINE

*Aroostook
Piscataquis
Sagadahoc
Somerset
*Washington

MARYLAND

Frostburg Area—Allegany County
Baltimore
Baltimore City: District 2 (O'Donnell Heights), District 3, 4, 5, 6, 7, 10, 13, 15
Calvert
Caroline
Sykesville, Taneytown—Carroll County
Cecil
Charles
Adamstown, Brunswick, Middletown, New Market, Urbana, Walkersville—Frederick County
*Garrett
Northeast Health Center (Sandy Spring)—Montgomery County
Rural Southern portion outside the Beltway and South of Central Avenue—Prince Georges County
Model Neighborhood—bounded by D.C. line, Central Ave, Beltway U.S. Highway 50—Prince Georges County
Chillum, Brentwood, No. Brentwood, Capitol Heights—Prince Georges County
Queen Annes
St. Marys
*Somerset
Easton—Talbot County
Western and Southern portions of Washington County
Northwest and Eastern portions of Wicomico County
*Worcester

MASSACHUSETTS

Response forthcoming.
No shortage areas anticipated.

MICHIGAN

Alcona
Alger
Allegan
Antrim
Arenac
Barry
Cass
Charlevoix
Clare
Clinton
Delta
Eaton
Gladwin
Gogebic
Hillsdale
Ionia
Hale—Iosco County
Iron

Kalamazoo—Kalamazoo County Family Health Center

Kalkaska
*Keweenaw
*Lake
Leelanau
Livingston

Luce (Specific Section)

Menominee
Missaukee
Monroe
*Montmorency
Newaygo
Oceana
*Ogemaw
Ontonagon
Osceola
Presque Isle

Rushville—Rush County

Schoolcraft
Shiawassee
Tuscola

Detroit—Wayne County Macomb-Oakland (Ghetto Area)

MINNESOTA

*Aitkin
*Becker
Beltrami
Benton

Clinton—Big Stone County

Carlton
*Cass
Chisago
Clay
*Clearwater
Cottonwood
Dodge
Fillmore
Houston
*Hubbard
Isanti
Itasca
Jackson
Kanabec
Koochiching
Lac Qui Parle
Lake
*Lake of the Woods
Le Sueur
*Lincoln
Lyon
McLeod
*Mahnomen
*Marshall
Meeker
Murray
Nicollet
*Norman
Pine
Pipestone
Polk
Pope
*Red Lake
Redwood
Renville
Rice
Rock
Roseau
Sherburne
Sibley
Stevens
*Swift
*Todd
Traverse
Wabasha
Waseca
Watonwan
Wilkin
Wright
Yellow Medicine

MISSISSIPPI

*Alcorn
*Amite
*Attala
*Benton
*Bolivar
*Calhoun
*Carroll
*Chickasaw
*Choctaw
*Claiborne
*Clarke
*Clay
Coahoma
*Copiah
*Covington
*De Soto
*Franklin
*George
*Greene
*Hancock

Jackson—Hinds County (Specific Health Center)

*Holmes
*Humphreys
*Issaquena
*Itawamba
Jackson
*Jasper
*Jefferson
*Jefferson Davis
*Kemper
*Lamar
*Lawrence
*Leake
Lowndes
*Madison
*Marion
*Marshall
*Monroe
*Montgomery
*Neshoba
*Newton
*Noxubee
Oktibbeha
*Panola
*Pearl River
*Perry
*Pontotoc
*Prentiss
*Quitman
Rankin
*Scott
*Sharkey
*Simpson
*Smith
*Stone
*Sunflower
*Tallahatchie
*Tate
*Tippah
*Tishomingo
*Tunica
*Union
*Walthall
*Wayne
*Webster
*Wilkinson
*Winston
*Yalobusha
*Yazoo

MISSOURI

Andrew
Atchison
*Barry
*Benton
*Bollinger
*Caldwell
*Camden
*Carter
Cass
*Cedar
Christian
Clark
Crawford
*Dade
*Dallas
De Kalb
*Dent
*Douglas
*Dunklin
Franklin
*Gentry
Grundy
*Harrison
*Hickory
Howard
*Howell
*Iron

Kansas City—Wayne-Miner Neighborhood Health Center

Jefferson
Johnson
*Laclede
Lewis
Lincoln
*McDonald
*Madison
*Maries
Miller
Moniteau
Montgomery
*New Madrid
Nodaway
*Oregon
Osage
*Ozark
*Pemiscot
Perry
Phelps
Platte
*Polk
Ralls
Ray
*Reynolds
*Ripley
St. Charles
Ste. Genevieve
*Schuyler
*Shannon
*Stoddard
*Stone
Sullivan
*Texas
Warren
*Washington
*Wayne
*Webster
*Wright

MONTANA

Beaverhead
*Big Horn
*Blaine
Carbon
Carter
Chauteau

Miles City—Custer County

Daniels
Dawson
Deer Lodge
Fallon
Fergus

West Yellowstone—Gallatin County

Garfield
*Glacier
Golden Valley
Granite
Jefferson
Judith Basin

Chester—Liberty County

Lincoln
McCone
*Meagher
Mineral
Musselshell
Petroleum
Phillips
Pondera
Powder River
Powell
Prairie
Richland
*Roosevelt
*Rosebud
Sheridan
Stillwater
Teton

Shelby—Toole County

*Treasure
Valley
Wibeaux
Yellowstone Park[1]

NEBRASKA

Antelope
Arthur
Banner
Blaine
Boone
*Brown
Burt
Butler
Cass
*Cedar
Chase
Cherry
Clay
Colfax
Cuming
Custer
Dakota
Deuel
Dixon

North Bend—Dodge County

Fillmore
Franklin

Curtis—Frontier County

Gosper
Grant
*Greeley
Harlan
*Hayes
*Hitchcock
*Holt
Johnson
Keith
*Keya Paha
Kimball
*Knox
Logan
Loup
McPherson
Merrick
Nance
Nemaha
Nuckolls

Talmage—Otoe County

Platte
Richardson

Bassett—*Rock County

Saline
Saunders

Rushville—Sheridan County

*Sherman
*Sioux
*Stanton
Thayer
Thomas
*Thurston
Washington
Wayne
*Wheeler

NEVADA

Churchill
Douglas
Elko
Esmeralda
Humboldt
Lincoln
Lyon
Mineral
Nye
Pershing
Storey
White Pine

NEW HAMPSHIRE

North Conway—Carroll County
Berlin—Coos County
Rockingham
Sullivan

NEW JERSEY

Cumberland
Newark—Essex County
Jersey City—Hudson County
Toms River—Ocean County
Plainfield—Union County

[1] Includes Yellowstone National Park, Freemont County, Idaho.

NEW MEXICO

Catron
Curry
Dona Ana
*Guadalupe
*Harding
*Hidalgo
Lea
*Luna
*McKinley
*Mora
Otero
*Quay
*Rio Arriba
Roosevelt
*Sandoval
*San Juan
*San Miguel
City of Santa Fe (Specific Section)
*Taos
*Torrance
*Union
*Valencia

NEW YORK

Allegheny
Morrisiana, Mott Haven, Lincoln Hospital, South Bronx—Area 34, Pelham Bay—Bronx County
Allegheny Village—Cattaraugus County
Cato—Cayuga County
Norwick—Chenango County
Delaware
Chateaugay—Franklin County
Greene
Herkimer
Bushwisk, Gravesend, Williamsburg—Greenpoint, Brownsville (Brooklyn Borough)—Kings County
Lewis
Livingston
Madison
Rochester—Monroe County (Specific Health Center)
Central Harlem—(Manhattan Borough)—New York County
Utica—Faxton Hospital and Boonville—Oneida County
Orleans
Oswego
Mariners Harbor (Staten Island) Richmond County
Saratoga
Schoharie
Schuyler
Perkinsville — Project Reach — Steuben County
Tioga
Washington
Wayne
Wyoming

NORTH CAROLINA

Alamance (Specific Townships)
Alexander
*Alleghany (Specific Townships)
*Anson
*Ashe
*Avery (Specific Township)
*Beaufort (Specific Township)
*Bertie
*Bladen
*Brunswick
Buncombe (Specific Townships)
Burke (Specific Townships)
Cabarrus (Specific Townships)
Caldwell
*Camden
Carteret (Specific Townships)
*Caswell
Catawba
Chatham
*Cherokee
*Chowan (Specific Townships)
*Clay
Cleveland (Specific Townships)
*Columbus
Craven (Specific Townships)
Cumberland
*Currituck
Dare
Davidson
Davie
*Duplin
Durham (Specific Townships)
*Edgecombe
Forsyth (Specific Townships)
*Franklin
Gaston
*Gates
*Graham
*Granville (Specific Townships)
*Greene
Guilford (Specific Townships)
*Halifax
*Harnett
Haywood (Specific Townships)
Henderson
*Hertford
*Hoke
*Hyde
Iredell
*Jackson (Specific Townships)
*Johnston
*Jones
Lee (Specific Townships)
*Lenoir (Specific Townships)
Lincoln
McDowell
*Macon
*Madison
*Martin
Mecklenburg (Specific Townships)
*Mitchell
*Montgomery
*Moore (Specific Townships)
*Nash (Specific Townships)
New Hanover (Specific Townships)
*Northampton
Onslow
Orange (Specific Townships)
*Pamlico
Pasquotank (Specific Townships)
*Pender
*Perquimans
*Person
Pitt (Specific Townships)
*Polk (Specific Townships)
Randolph
*Richmond
*Robeson
Rockingham
Rowan (Specific Townships)
Rutherford
*Sampson
*Scotland (Specific Townships)
Stanly
Stokes
Surry
*Swain
Transylvania (Specific Townships)
*Tyrrell
Union
*Vance
Wake (Specific Townships) Raleigh-Dorothea Dix Mental Hospital
*Warren
*Washington
*Watauga (Specific Townships)
*Wayne (Specific Townships)
*Wilkes
Wilson (Specific Townships)
Yadkin
*Yancey

NORTH DAKOTA

Adams
Barnes
*Benson
*Billings
Bottineau
Bowman
Burke
Cavalier
*Dunn
Emmons
Foster
*Grant
*Hettinger
*Kidder
La Moure
Gackle (Comm. Hosp.) *Logan County
McHenry
McIntosh
McKenzie
*McLean
Mercer
Morton
*Mountrail
Nelson
*Oliver
Pembina
Renville
*Rolette
Sargent
*Sheridan
*Sioux
Slope
Steele
Towner

Kenmare and Des Lacs—Ward County
Wells

OHIO

*Adams	Auglaize
Barnesville—Belmont County	
Brown	Coshocton
Carroll	Darke
Champaign	Delaware
Clermont	Fayette
Columbus—Ecco Family Health Center—Franklin County	
Fulton	Noble
Geauga	Ottawa
Harrison	Paulding
Henry	Perry
Hocking	Pickaway
Holmes	Portage
*Jackson	Preble
Lawrence	Putnam
*Meigs	Shelby
Mercer	*Vinton
Monroe	Warren
Morgan	Wood
Morrow	Wyandot

OKLAHOMA

*Adair	*Coal
Alfalfa	Comanche
*Atoka	*Cotton
*Bryan	Creek
*Caddo	*Delaware
Canadian	Dewey
*Cherokee	*Garvin
*Choctaw	Grant
Cimarron	
Laverne—Harper County	
*Haskell	Jackson
Ringling—*Jefferson County	
*Johnston	Osage
Kingfisher	Ottawa
*Kiowa	*Pawnee
*Latimer	*Pushmataha
*Le Flore	*Roger Mills
Lincoln	Rogers
*Logan	*Seminole
*Love	*Sequoyah
McClain	Stephens
*McCurtain	Texas
*McIntosh	*Tillman
*Mayes	Wagoner
Noble	Washita
*Nowata	Woods
*Okfuskee	

OREGON

Baker	Gilliam
Curry	Jefferson
Salem—Marion County	
Morrow	Sherman
Polk	
Fossil—Wheeler County	

PENNSYLVANIA

Adams	
Montefiore Hospital and Mercy Hospital Pittsburgh—Allegheny County	
Armstrong	Butler
Bedford	Cameron
Jim Thorpe—Carbon County	
Snow Shoe—Centre County	
Clarion	Fulton
Clearfield	*Greene
Fayette	
Orbisonia, Broad Top—Petersburg—Huntingdon County	
Indiana	McKean
Juniata	
Penns Valley—Montgomery County	
Northumberland	Perry
Pennsylvania Hospital, Peoples Neighborhood Med. Center, Episcopal Hospital—Philadelphia	
Pike	Sullivan
Potter	Susquehanna
Snyder	Tioga
Somerset	

RHODE ISLAND

Area I—All of Washington County except Town of Westerly
Area II—Towns of Coventry, West Greenwich, Gloucester, and Scituate
Area III—Town of New Shoreham (Block Island)
Area IV—Towns of Tiverton and Little Compton

SOUTH CAROLINA

Abbeville	*Bamberg
Aiken	*Barnwell
*Allendale	
*Beaufort (City)—Beaufort County (Specific Section)	
*Berkeley	*Calhoun
Charleston (City), Union Heights—Accabee area (Census Tracts N 43, 44, and 45)—McClellanville, St. Pauls, Wadmalaw Island, John's Island Divisions—Charleston County	
Cherokee	*Dorchester
*Chester	*Edgefield
*Chesterfield	*Fairfield
*Clarendon	*Georgetown
*Colleton	*Hampton
*Darlington	*Jasper
*Dillon	
Bethune Div.—Kershaw County	
Lancaster	*McCormick
Laurens	*Marlboro
*Lee	Newberry
Lexington	Oconee
Neeses, North, Springfield, Branchville, Bowman, Elloree, Holly Hill, Vance, and Eutawville Divisions — *Orangeburg County	
Pickens	
Blythewood, Camp Ground, Dutch Fort, Eastover, Horrell Hill, Hopkins and Pontiac Divisions—Richland County	
*Saluda	*Williamsburg
*Sumter	York
Union	

SOUTH DAKOTA

*Aurora	
Martin—*Bennett County	
Bon Homme	Lyman
Brookings	*McCook
*Buffalo	*McPherson
Butte	*Marshall
*Campbell	Meade
*Charles Mix	*Mellette
*Clark	*Miner
*Corson	Moody
Deuel	Perkins
*Dewey	Potter
*Douglas	*Roberts
Faulk	*Sanborn
Grant	*Shannon
*Gregory	Spink
*Haakon	Stanley
Hamlin	*Sully
*Hand	*Todd
*Hanson	Tripp
*Harding	*Turner
*Hyde	Union
*Jerauld	Walworth
Jones	*Washabaugh
Lincoln	*Ziebach

TENNESSEE

Bedford	*Crockett
Benton	*Cumberland
*Bledsoe	*Decatur
Bradley	*De Kalb
*Campbell	Dickson
*Cannon	*Fayette
Carroll	*Fentress
*Carter	*Franklin
Cheatham	Gibson
*Chester	*Giles
*Claiborne	*Grainger
*Clay	*Greene
*Cocke	*Grundy
Coffee	*Hancock
*Hardeman	*Haywood
*Hardin	*Henderson
*Hawkins	*Hickman
Erin—*Houston County	
Humphreys	*Pickett
*Jackson	*Polk
*Jefferson	*Putnam
*Johnson	*Rhea
*Lake	Roane
*Lauderdale	*Robertson
*Lawrence	*Scott
*Lewis	*Sequatchie
*Lincoln	*Sevier
Loudon	Smith
McMinn	*Stewart
*McNairy	Sumner
*Macon	*Tipton
*Marion	*Trousdale
Marshall	*Unicoi
*Meigs	*Union
*Monroe	*Van Buren
Montgomery	*Warren
*Moore	*Wayne
*Morgan	Weakley
Obion	*White
*Overton	Williamson
*Perry	Wilson

TEXAS

Andrews	
Claude—Armstrong County	
Archer	Brazoria
*Atascosa	Brazos
*Austin	*Briscoe
*Bailey	*Brooks
Bandera	*Burleson
*Bastrop	*Caldwell
*Baylor	Calhoun
Bee	*Callahan
Borden	
Harlingen—Cameron County (Specific Section)	
*Cass	Dallam
*Castro	Dawson
Chambers	Deaf Smith
Clay	*De Witt
*Cochran	*Dickens
*Coleman	*Dimmit
Collin	*Duval
*Collingsworth	Ellis
Comal	*Erath
*Concho	*Fannin
Cooke	*Floyd
Coryell	Ford Bend
Crane	*Frio
*Crockett	*Gaines
*Crosby	
La Marque Division—Galveston County	
*Garza	*Kimble
Glasscock	King
*Gonzales	*Kinney
*Grimes	Kleberg
Guadalupe	*Knox
Hansford	*Lampasas
Hardeman	*La Salle
Hardin	*Lee
Hartley	*Leon
*Haskell	*Liberty
Hays	Lipscomb
*Henderson	*Live Oak
Hidalgo	Loving
Hockley	*Lynn
Hood	*McCulloch
Hopkins	*McMullen
*Houston	*Madison
*Hudspeth	*Marion
Hunt	Matagorda
Hutchinson	Maverick
*Irion	*Medina
*Jackson	*Milam
*Jeff Davis	*Mills
*Jim Hogg	Montague
Jim Wells	Montgomery
*Jones	*Motley
*Karnes	*Newton
*Kenedy	Nolan
*Kent	Ochiltree

Oldham
Orange
Palo Pinto
Panola
Parker
*Parmer
Pecos
*Polk
*Presidio
*Rains
Randall
*Real
*Red River
Reeves
*Refugio
Roberts
*Robertson
Rockwall
*Runnels
*Rusk
*Sabine
*San Jacinto
*San Patricio
*San Saba
Scurry
*Shelby
Sherman
Somervell
*Starr
*Stephens
*Stonewall
*Swisher
*Terrell
*Terry
Throckmorton

Austin—Travis County (Specific Section)

*Trinity
*Tyler
*Upshur
Uvalde
Val Verde
Van Zandt
Walker
*Waller
Ward
Webb
*Willacy
*Williamson
*Wilson
Wise
Yoakum
*Zapata
*Zavala

UTAH

Box Elder
Davis
Duchesne
Emery
*San Juan
Sanpete
Sevier
Summit
Tooele
Uintah
Washington
*Wayne

VERMONT

Bridport, Shoreham, Orwell, Whitting—Addison County (Western)
Bristol, Monkton, Starksboro, Lincoln—Addison County (Northeast)
Stamford, Readsboro and Searsburg—Bennington County (South)
Lyndon, Kirby, Burke, Sutton, Lyndonville, Wheelock, Newark, Sheffield, East Haven—Caledonia County (North)
Hardwick—Caledonia County (West)
Peacham and Danville—Caledonia County (South)
Hinesburg, Charlotte, Shelburne, St. George—Chittenden County (South)
Huntington, Bolton, Richmond and Part of Jericho—Chittenden County (East)
Island Pond—Essex County
Swanton, Highgate and Alburg—Franklin County (Northwest)
Enosburg, Sheldon, Montgomery, Berkshire, Richford, Bakersfield, Franklin—Franklin County
North Hero, Grand Isle, Isle La Motte—Grand Isle County
Cambridge, Johnson, Waterville, Belvidere, Eden, Fletcher—LaMoille County—(Northwest)
Chelsea, Tunbridge, Washington, Vershire—Orange County (Central)
Jay, Troy, Westfield and Lowell—Orleans County (Northwest)
Barton, Irasburg, Browington, Westmore, Glover, Albany—Orleans County (East Central)
Derby, Holland, Morgan and Charleston—Orleans County (Northeast)
Poultney, Middletown, Wells, Pawlet—Rutland County (Southwest)
Wallingford, Tinmouth, Danby, Mt. Tabor—Rutland County (Southeast)
Waterbury, Duxbury—Washington County (Northwest)
Northfield, Roxbury—Washington County (Southeast)
Putney—Windham County
Rochester, Stockbridge, Windsor, Hancock, Pittsfield, Granville, parts of Windsor County, Rutland and Addison County

VIRGINIA

*Accomack
*Amelia
Craigsville—Augusta County
Bedford County and City
*Bland
Botetourt
*Brunswick
*Carroll-Galax City and
*Charles City
*Charlotte
Craig
*Cumberland
*Dickenson
Floyd
*Fluvanna
Franklin
Giles
Gloucester
*Goochland
*Greene
Hampton City
Hanover
Newport News Dept. of Health
*Northumberland
*Nottoway
*Orange
Page
Patrick
Richmond City (Specific Health Service)
*Richmond
*Russell
Capron—Community Health Foundation—*Southhampton County
*Surry
Pocahontas Health Service—Tazewell County
*Washington County and City of Bristol
*Westmoreland
Wythe
Amherst
Appomattox
*Buchanan
*Buckingham
*Caroline
*Grayson County
*Highland
*Isle of Wight
*King and Queen
King George
*King William
*Lancaster
*Lee
*Louisa
*Lunenburg
*Madison
*Mecklenburg
*Middlesex
*Nelson
*New Kent
Powhatan
Prince William
Pulaski
*Rappahannock
*Scott
*Sussex
York

WASHINGTON

Adams
Western half of Clallam County (Census Div. 5 and 6)
*Columbia
Douglas
Ferry
Franklin
Seattle—King County (Specific Section)
Kittitas
Lewis
Twisp—Okanogan County
Pacific
*Pen Oreille
Deer Park—Spokane County
Stevens
Asotin
Garfield
Grant
Grays Harbor
Mason
Skamania
Wahkiakum

WEST VIRGINIA

*Boone
*Braxton
Huntington—Cabell County (Specified Section)
*Calhoun
*Clay
*Doddridge
*Gilmer
*Hampshire
War—*McDowell County
Marshall
Blacksville—Monongalia County
*Monroe
Morgan
*Nicholas
*Pendleton
Elkins—*Randolph County
*Ritchie
*Summers
*Taylor
*Tucker
Tyler
*Upshur
Brooke
*Hardy
Jackson
Jefferson
*Lewis
*Lincoln
Mineral
Pleasants
*Pocahontas
*Preston
Putnam
*Wayne
*Webster
Wetzel
*Wirt
*Wyoming

WISCONSIN

Adams
Bayfield
Buffalo
*Burnett
Calumet
Chippewa
Clark
*Crawford
Door
Douglas
Dunn
*Florence
*Forest
Grant
Iowa
Iron
Jackson
Jefferson
Juneau
Kewaunee
Lafayette
Lincoln
Manitowoc
Marinette
Marquette
*Menominee
Oconto
Ozaukee
Pepin
Price
*Rusk
St. Croix
Sauk
Shawano
Taylor
Trempealeau
Vernon
Vilas
Walworth
Washington
Waupaca

WYOMING

Big Horn
Campbell
Converse
Crook
Johnson
Lincoln
Niobrara
Platte
Sublette
Sweetwater
Weston

PUERTO RICO

Response forthcoming.

VIRGIN ISLANDS

St. Croix
St. John
St. Thomas

DENTISTS

ALABAMA

Autauga
*Baldwin
*Barbour
*Bibb
*Blount
*Bullock
*Butler
Calhoun
*Chambers
*Cherokee
*Chilton
*Choctaw
*Clarke
*Clay
*Cleburne
Coffee
Colbert
*Conecuh
*Coosa
Covington
*Crenshaw
*Cullman
Dale
*De Kalb
*Elmore
*Escambia
Etowah
*Fayette
*Franklin
*Geneva
*Greene
*Hale
*Jackson
*Lamar
*Lawrence
Lee
*Limestone
*Macon
*Marengo
*Marion
*Marshall
Morgan
*Perry
*Pickens
Pike
*Randolph
Russell
*St. Clair
Shelby
*Sumter
Talladega
*Walker
*Washington
*Wilcox

ALASKA

*Angoon
Bristol Bay *Borough*
*Bristol Bay
Kodiak (B)
*Kuskokwim
*Nome
*Outer Ketchikan
Prince of Wales
Seward

ARIZONA

Cochise Co. excluding the Bisbee sub-division
Coconino Co. excluding the Coconino sub-division
Gila
*Graham County excluding the Safford sub-division
Greenlee
Gila Bend sub-division—Maricopa County
Buckeye sub-division—Maricopa County
Wickenburg sub-division—Maricopa County and the Congress sub-division of Yavapai County
Ajo sub-division—Pima County
Marana—Pima County
Superior—Ray census sub-division—*Pinal County

Coolidge and Eloy sub-division—*Pinal County
Maricopa-Stanfield sub-division—*Pinal County
San Manuel sub-division—*Pinal County
*Santa Cruz
Parker sub-division—Yuma County
Welton sub-division—Yuma County
Yuma west, Yuma east and Somerton sub-divisions—Yuma County

ARKANSAS

Arkansas	*Logan
*Ashley	*Lonoke
*Calhoun	*Marion
*Carroll	Mississippi
*Clay	*Monroe
*Cleveland	*Montgomery
*Columbia	*Nevada
*Crawford	*Newton
Crittenden	*Perry
*Cross	Phillips
*Dallas	*Pike
*Desha	*Poinsett
*Drew	*Polk
*Franklin	*Prairie
*Fulton	*St. Francis
Grant	Saline
*Green	*Scott
*Hempstead	*Searcy
*Jackson	*Sharp
*Johnson	*Stone
*Lafayette	*Van Buren
*Lee	*White
*Lincoln	*Woodruff
*Little River	

CALIFORNIA

Alpine	Imperial

Banning-(Morongo-Soboba Health Inc.) Riverside County
City of Los Angeles South Health District (bounded by Alameda, Vermont, 120th and Florence)
Mono
Bishop-(Tri-County Indian Health Board)
Inyo County San Ysidro Health Center—San Diego County

Trinity	Yuba

COLORADO

Archuleta	*Bent
Baca	

Gilpin Area—Clear Creek County

*Conjoa	Kit Carson
*Crowley	Lake
*Custer	Moffat
Dolores	Park
Elbert	*Saguache
Gilpin	San Juan
Grand	San Miguel
Jackson	Washington

CONNECTICUT

CHP Area—Capitol (Specific Municipalities)
CHP Area—Central Naugatuck (Specific Municipalities)
CHP Area—Greater Bridgeport (Specific Municipalities)
CHP Area—Housatonic Valley (Specific Municipalities)
CHP Area—Litchfield Hills (Specific Municipalities)
CHP Area—Midstate (Specific Municipalities)
CHP Area—South Central (Specific Municipalities)
CHP Area—Southeastern
CHP Area—Windham

DELAWARE

Northern half of Kent County (exclude Dover area) and Southern tip of New Castle County (Below the Chesapeake and Delaware Canal)
Eastern half of Southern portion of Sussex County

DISTRICT OF COLUMBIA

Area 3	Area 5
Area 4	

FLORIDA

Baker	*Citrus
Charlotte	

Immokalee—Collier County

*Dixie	*Holmes
*Flagler	*Jackson
*Franklin	*Lafayette
*Gadsden	*Levy
*Glades	*Liberty
*Gulf	*Madison
*Hamilton	Manatee
*Hardee	Nassau
Hendry	Okaloosa
*Hernando	*Osceola

Belle Glade Health Center—Palm Beach County

*Pasco	*Sumter
Polk	*Suwannee
*Putnam	*Union
St. Lucie	*Wakulla
Santa Rosa	*Walton

GEORGIA

*Appling	*Burke
*Atkinson	*Butts
*Bacon	*Calhoun
*Banks	Camden
Bartow	*Candler
*Berrien	Carroll
*Bleckley	Catoosa
*Brantley	*Charlton
*Brooks	Chattahoochee
*Bryan	Chattooga
*Bulloch	Cherokee

Clarke (Specific Sections)
Clayton (Specific Sections)

*Clinch	*Dodge
*Coffee	*Dooly
*Colquitt	Douglas
Columbia	*Early
*Cook	Effingham
Coweta	*Elbert
*Crawford	*Emmanuel
Crisp	*Evans
*Dade	*Fannin
*Dawson	Fayette
*Decatur	

Floyd (Specific Sections)

Forsyth	Gordon
*Franklin	*Grady
*Gilmer	*Greene
Glynn	

Gwinnette (Specific Sections)

*Hancock	*Lee
Haralson	*Liberty
*Harris	*Lincoln
*Hart	*Long
*Heard	*Lumpkin
Henry	*McIntosh
Houston	*Macon
*Irwin	Madison
Jackson	*Marion
*Jasper	*Meriwether
*Jeff Davis	*Miller
*Jefferson	*Mitchell
*Jenkins	*Monroe
Jones	*Montgomery
Lamar	*Morgan
*Laurens	Murray

Muscogee (Specific Sections)

Newton	*Putnam
*Oconee	*Quitman
*Oglethorpe	*Rabun
Paulding	*Randolph
*Peach	Rockdale
Pickens	*Schley
*Pierce	*Screven
*Pike	*Seminole
Polk	Spalding
*Pulaski	Stephens
*Stewart	Walker
*Talbot	Walton
*Taliaferro	Ware
*Tattnall	*Warren
*Taylor	*Washington
*Telfair	*Wayne
*Terrell	*Webster
*Tift	*Wheeler
*Towns	*White
*Treutlen	Whitfield
*Turner	*Wilcox
*Twiggs	*Wilkinson
*Union	*Worth
Upson	

HAWAII

Response forthcoming.

IDAHO

Adams	*Gooding
Bingham	Idaho
Boise	Jefferson
Bonner	Jerome
Butte	Latah
Camas	Lewis
Clark	*Owyhee
Clearwater	Payette
Elmore	Power
Fremont	

ILLINOIS

*Alexander	Clark
Calhoun	Clinton

Chicago—Cook County (Specific Sections)

Cumberland	Greene
De Witt	Henderson
*Franklin	Jersey
Fulton	Johnson
Gallatin	

Kankakee—Kankakee County (Specific Section)
Kendall
Waukegan—Lake County (Specific Section)

Lawrence	Schuyler
*Massac	Shelby
Monroe	Wabash
*Pulaski	Wayne
Putnam	White
St. Clair	

INDIANA

Blackford	Morgan
Brown	Newton
Carroll	*Noble
Clark	Ohio
Clinton	Owen
Crawford	Pike
Dearborn	Posey
Decatur	Putnam
De Kalb	Rush
Dubois	Scott
Fayette	Shelby
Franklin	Spencer
Greene	Starke
Harrison	Steuben
Henry	Switzerland
Huntington	Tipton
Jay	Union
Jennings	Vermillion
Kosciusko	Wabash
La Grange	Warren
Lawrence	Warrick
Martin	Washington
Miami	Wells

IOWA

Allamakee	Jones
Audubon	Keokuk
Benton	Louisa
Butler	Lucas
Calhoun	Mills
Cedar	Palo Alto
Decatur	Shelby
Delaware	*Van Buren
Guthrie	Warren
Harrison	*Wayne

KANSAS

Anderson
Atchison
Brown
Chase
*Cherokee
*Coffey
Comanche
Crawford
Doniphan
Finney
Geary
*Gove
Graham
Gray
Greeley
Greenwood
Hamilton
Haskell
*Hodgeman
Jackson
Jefferson
Jewel
Kearny
Kiowa
Lane
Leavenworth
Lincoln
Linn
Logan
Meade
Miami
Morris
Morton
*Nemaha
*Ness
Osage
Osborne
Ottawa
Pottawatomie
*Rawlins
Rooks
Scott
*Sheridan
Smith
Stafford
Stanton
Trego
Wabaunsee
Wallace
Wichita
Wilson
Woodson

KENTUCKY

Anderson
Ballard
*Barren
*Bath
*Bell
Bourbon
*Bracken
*Breathitt
*Breckinridge
Bullitt
*Butler
Campbell
*Carlisle
*Carter
*Casey
Christian
*Clay.
*Clinton
*Edmondson
*Elliott
*Estill
*Floyd
*Garrard
Grant
Graves
*Grayson
*Green
Greenup
Hancock
Harden
*Harlan
*Hart
Henderson
*Hopkins
*Jackson

Louisville Park Duvalle Area — Jefferson County

Jessamine
*Johnson
*Knott
*Knox
*Larue
*Laurel
*Leslie
*Letcher
*Lewis
*Lincoln
*Livingston
*Logan
*McCreary
McLean
*Magoffin
*Marion
Marshall
*Martin
Mason
Meade
*Menifee
*Metcalfe
*Montgomery
*Muhlenberg
*Nelson
*Ohio
Oldham
*Owen
*Owsley
Pendleton
*Perry
*Pike
*Powell
*Pulaski
*Robertson
*Rockcastle
*Rowan
Scott
Shelby
*Spencer
*Todd
*Trimble
*Wayne
*Webster

LOUISIANA

Acadia
*Ascension
*Assumption
*Beauregard
*Blenville
Bossier
*Caldwell
Cameron
*Catahoula
*Claiborne
*Concordia
*De Soto
*East Carroll
*East Feliciana
*Evangeline
*Franklin
*Grant
*Iberville
*Jackson
Lincoln
Livingston
*Madison
*Morehouse
*Natchitoches

Algiers-Fischer Community—New Orleans—Orleans Parish

Plaquemines
*Pointe Coupee
*Red River
*Sabine
St. Bernard
St. Charles
*St. Helena
*St. James
*St. John the Baptist
*St. Landry
*St. Martin
St. Mary
St. Tammany
*Tangipahoa
*Tensas
Terrebonne
*Union
*Vermilion
Vernon
Washington
Webster
*West Baton Rouge
*West Carroll
*West Feliciana
*Winn

MAINE

Androscoggin
*Aroostook
Franklin
Hancock
Kennebec
Knox
Oxford
Penobscot
Piscataquis
Sagadahoc
Somerset
Waldo
*Washington
York

MARYLAND

Anne Arundel
Baltimore
Calvert
Caroline
Carroll
Cecil
Charles
Dorchester
*Garrett

Capitol Heights Area—Prince George County

Queen Annes
St. Marys
*Somerset

Southern and Western areas of Washington County

Eastern and Northwestern portion of Wicomico County

*Worcester

MASSACHUSETTS

Response forthcoming. No shortage areas anticipated.

MICHIGAN

Alger
Allegan
Arenac
Barry
Benzie
Branch
Cass
Clinton
Eaton
Gladwin
Gratiot
*Houghton
Hale—Iosco County
Isabella
*Kewenaw
Missaukee
Monroe
*Montmorency
Osceola
Oscoda
Presque Isle
Sanilac
Tuscola

Detroit Macomb—Oakland (Ghetto Area)—Wayne County

MINNESOTA

Benton
Clinton—Big Stone County
*Clearwater
Cottonwood
Dodge
*Hubbard
*Mahnomen
Murray
Roseau
Sherburne
Traverse

MISSISSIPPI

*Amite
*Attala
*Benton
*Bolivar
*Calhoun
*Carroll
*Chickasaw
*Choctaw
*Claiborne
*Clarke
*Clay
Coahoma
*Copiah
*Covington
*De Soto
*Franklin
*Greene
*Grenada
*Hancock
*Holmes
*Humphreys
*Issaquena
*Itawamba
Jackson
*Jasper
*Jefferson
Jones
*Kemper
*Lafayette
*Lamar
*Lawrence
*Leake
*Lincoln
*Madison
*Marion
*Marshall
*Monroe
*Montgomery
*Neshoba
*Newton
*Noxubee
Oktibbeha
*Panola
*Pearl River
*Perry
*Pontotoc
*Prentiss
*Quitman
Rankin
*Scott
*Sharkey
*Simpson
*Smith
*Stone
*Sunflower
*Tallahatchie
*Tate
*Tippah
*Tishomingo
*Tunica
*Union
*Walthall
Warren
*Webster
*Wilkinson
*Winston
*Yalobusha
*Yazoo

MISSOURI

Andrew
Audrain
*Bollinger
Buchanan
*Caldwell
Callaway
*Camden
Carroll
*Carter
Cass
*Charlton
Christian
Clark
Crawford
*Dade
*Dallas
*Daviess
De Kalb
*Dent
*Douglas
Franklin
*Gentry
*Harrison
Holt
Howard
*Iron
Jefferson
Johnson

Kaysinger Basin Area[1] (Specific Sections)

*Knox
Lafayette
Lewis
Lincoln
*McDonald
Macon
*Madison
*Maries
*Mercer
Miller
*Mississippi
Moniteau
*Monroe
Montgomery
*New Madrid
Newton
Nodaway
*Oregon
Osage
*Ozark
*Pemiscot
Platte
Pulaski
Ralls
Randolph
Ray
*Reynolds
*Ripley
St. Francois
*Schuyler
*Scotland
Scott
*Shannon
*Shelby
*Stoddard
*Stone
Sullivan
*Texas
Warren
*Washington
*Wayne
*Webster
*Wright

MONTANA

*Big Horn
Carter
Daniels
Deer Lodge
Fallon
Garfield
Golden Valley
Jefferson
Judith Basin
Lincoln
Madison
Musselshell
Petroleum
Phillips
Powder River
Prairie
*Roosevelt
*Rosebud
Sanders
*Treasure
Wibeaux

NEBRASKA

Arthur
Banner
Blaine

City of Omaha—Census Trucks 5 thru 19; 21 thru 24; 29 thru 52—Douglas County

*Garfield
Grant
*Greeley
*Hayes
*Hitchcock
*Keya Paha

[1] Includes 7 counties: Bates, *Benton, *Cedar, Henry, *Hickory, *St. Clair, *Vernon.

Logan
McPherson
Loup
*Pawnee
*Pierce
*Rock
*Sioux
*Stanton
Thayer
Thomas
*Thurston
*Wheeler

NEVADA

Elko
Esmeralda
Eureka
Humboldt
Lander
Lincoln
Lyon
Mineral
Nye
Pershing
White Pine

NEW HAMPSHIRE

Cheshire
Coos
Haverhill and Lincoln—Grafton County
Sullivan

NEW JERSEY

Cumberland
Gloucester
Toms River—Ocean County
Plainfield—Union County

NEW MEXICO

Catron
*Colfax
*De Baca
Dona Ana
Eddy
Grant
*Guadalupe
*Harding
*Hidalgo
Lea
*Luna
*McKinley
*Mora
Otero
*Quay
*Rio Arriba
Roosevelt
*Sandoval
*San Juan
*San Miguel
*Socorro
*Taos
*Torrance
*Union
*Valencia

NEW YORK

South Bronx, area 34
Chateaugay-Franklin County
Hamilton
Lewis
Northeast portion of Rensselaer County
St. Lawrence
Saratoga
Schoharie
Clinton
Cortland
Orleans
Schuyler
Tioga
Wayne

NORTH CAROLINA

Alamance (Specific Townships)
Alexander
*Alleghany
*Avery (Specific Townships)
*Beaufort
*Bertie
Buncombe (Spcific Townships)
Burke
Cabarrus
Caldwell
Catawba (Specific Townships)
Chatham
*Chowan (Specific Townships)
*Clay
Cleveland
Craven (Specific Townships)
Cumberland
*Currituck
Dare
Durham (Specific Townships)
*Edgecombe (Specific Townships)
Forsyth (Specific Townships)
*Franklin
Gaston
*Gates
Guilford (Specific Townships)
*Halifax
Pigeon Township—Haywood County
Henderson (Specific Townships)
*Hertford
*Hoke
*Anson
*Ashe
*Bladen
*Brunswick
*Camden
Carteret
*Caswell
*Cherokee
*Columbus
Davidson
Davie
*Duplin
*Graham
*Granville
*Greene
*Harnett
*Hyde
Iredell (Specific Townships)
*Jackson (Specific Townships)
*Johnston
*Jones
*Lenoir (Specific Townships)
Lincoln
*Macon (Specific Townships)
*Madison
*Martin
*Mitchell (Specific Townships)
*Montgomery
*Moore (Specific Townships)
*Nash
New Hanover (Specific Townships)
*Northampton
Orange (Specific Townships)
*Pamlico
Providence Township—Pasquotank County
*Pender
*Perquimans
*Polk (Specific Townships)
Randolph
*Richmond
*Robeson
Rowan
Rutherford
Surry (Specific Townships)
Charleston Township—*Swain County
Transylvania (Specific Townships)
*Tyrrell
*Vance (Specific Townships)
Wake (Specific Townships)
*Warren
*Washington
*Watauga
*Wayne
Lee
Mc Dowell
Mecklenburg
Onslow
*Person
Pitt
Rockingham
*Sampson
*Scotland
Stanly
Stokes
Union
*Yancy
*Wilkes
Wilson
Yadkin

NORTH DAKOTA

*Benton
*Billings
Bottineau
Steele—Kidder County
Logan
McHenry
McKenzie
*McLean
Nelson
*Oliver
Cavalier
*Grant
*Hettinger
Pembina
*Rollette
Sargent
*Sioux
Slope
Steele

OHIO

*Adams
Brown
Carroll
Hough—Norwood area in Cleveland—Cuyahoga County
Darke
Geauga
Greene
Toledo—Lucas County (Specific Section)
Monroe
Morrow
Noble
Paulding
Pickaway
*Pike
Portage
Champaign
Clermont
Harrison
Holmes
Lawrence
Preble
Putnam
Shelby
*Vinton
Warren
Wood

OKLAHOMA

*Adair
*Atoka
Beaver
*Bryan
*Caddo
Canadian
*Cherokee
*Choctaw
*Coal
Creek
*Delaware
Dewey
Ellis
*Grady
*Harmon
*Haskell
*Hughes
Jackson
*Johnston
*Le Flore
Lincoln
*Logan
*Love
McClain
*McCurtain
*McIntosh
Major
*Mayes
*Murray
*Nowata
*Okfuskee
Osage
*Pawnee
Pittsburg
Pottawatomie
*Pushmataha
*Roger Mills
*Seminole
*Sequoyah
*Tillman
Wagoner
Washita

OREGON

Polk
Sherman
Wheeler

PENNSYLVANIA

Snow Shoe—Centre County East Brady and Foxburg—Clarion County
Clinton
Elk
Forest
Orbisonia, Petersburg and Broad Top City—Huntingdon County
Juniata
Peoples Neighborhood Medical Center—Philadelphia
Sullivan
Fulton
*Greene
Perry
Tioga

RHODE ISLAND

Area I—All of Washington County except Town of Westerly
Area II—Towns of Coventry and West Greenwich—Kent County and Gloucester, Foster and Scituate—Providence County
Area IV—Towns of Tiverton and Little Compton—Newport County

SOUTH CAROLINA

Abbeville
Aiken
*Allendale
Anderson
*Bamberg
*Barnwell
*Berkeley
*Calhoun
Cherokee
*Chester
*Chesterfield
*Clarendon
*Colleton
*Darlington
*Dillon
*Dorchester
*Edgefield
*Fairfield
*Florence
*Georgetown
*Hampton
*Horry
*Jasper
Lancaster
Laurens
*Lee
Lexington
*McCormick
*Marion
*Marlboro
Newberry
Oconee
*Orangeburg
Pickens
*Saluda
Spartanburg
Union
*Williamsburg
York

SOUTH DAKOTA

*Aurora
*Buffalo
*Campbell
*Charles Mix
*Clark
*Corson
Custer
Deuel
*Dewey
*Douglas
*Edmunds
Faulk
Grant
*Gregory
*Haakon
*Hand
*Hanson
*Harding
*Jackson
Jones
Lincoln
Lyman
*Mc Cook
Meade
*Mellette
Moody
*Roberts
*Sanborn
*Shannon
*Sully
*Todd
Tripp
*Washabaugh
*Ziebach

TENNESSEE

Anderson
Benton
*Bledsoe
Blount
Bradley
*Campbell
*Cannon
Carroll
*Carter
Cheatham
*Chester
*Claiborne
*Clay
*Cocke
*Crockett
*Cumberland
*Decatur
*De Kalb
Dickson
*Fayette
*Fentress
*Franklin
Gibson
*Giles
*Grainger
*Grundy
*Hancock
*Hardeman
*Hardin
*Hawkins
*Haywood
*Henderson

*Henry
*Hickman
*Houston
Humphreys
*Jackson
*Jefferson
*Johnson
*Lake
*Lauderdale
*Lawrence
*Lewis
*Lincoln
Loudon
McMinn
*McNairy
*Macon
*Marion
Marshall
Maury
*Meigs
*Monroe
Montgomery
*Moore
*Morgan
Obion
*Perry
*Pickett
*Putnam
*Robertson
*Scott
*Sequatchie
*Sevier
Smith
*Stewart
Sumner
*Tipton
*Unicoi
*Union
*Van Buren
*Wayne
Weakley
*White
Williamson
Wilson

TEXAS

Anderson
Andrews
*Aransas
Archer
Armstrong
*Atascosa
Bandera
*Bastrop
Bell
Brazoria
Brazos
*Briscoe
*Brooks
*Burleson
*Callahan
Cameron
Carson
*Castro
Clay
*Cochran
*Coke
*Collingsworth
*Comanche
*Concho
Coryell
*Crosby
Dawson
Deaf Smith
*Delta
*Dickens
*Dimmit
*Duval
Ector
*Edwards
Ellis
El Paso
*Fannin
*Fisher
*Floyd
*Foard
Ford Bend
*Franklin
*Freestone
*Frio
*Gaines
*Garza
*Goliad
*Grimes
Hale
*Hall
Hardeman
Hardin
Harrison
*Haskell
Hays
*Henderson
Hidalgo
*Hill
Hockley
*Hudspeth
*Irion
*Jeff Davis
*Jim Hogg
Jim Wells
Johnson
Kaufman
Kendall
*Kenedy
*Kent
*Kimble
King
*Kinney
Kleberg
*Knox
*Lamb
*Lampasas
*La Salle
*Lavaca
*Lee
*Leon
*Liberty
Lipscomb
*Live Oak
Loving
*Lynn
*McMullen
*Marion
*Martin
Matagorda
Maverick
*Medina
Midland
Montague
Moore
*Morris
*Motley
Nacogdoches
*Newton
Oldham
Orange
Panola
Parker
*Parmer
Pecos
*Polk
*Rains
Randall
*Red River
Roberts
*Robertson
*Rusk
*Sabine
*San Jacinto
*San Patricio
Scurry
*Shelby
Somervell
*Starr
*Sterling
*Terrell
*Terry
Throckmorton
*Trinity
*Upshur
Uvalde
Val Verde
Van Zandt
*Waller
Ward
Webb
*Wellacy
*Williamson
*Wilson
Winkler
Wise
*Zapata
*Zavala

UTAH

Helper—Carbon County
Duchesne
Grand
Summit
Tooele

VERMONT

Addison
Bennington
Essex
Franklin
Grand Isle
Orange
Orleans

VIRGINIA

*Accomack
*Amelia
Amherst
Appomattox
*Bath
Bedford
*Carroll County, Galax City and *Grayson County
*Charles City
*Charlotte
*Cumberland
*Dickenson
Floyd
*Greensville County and City of Emporia
*Halifax County and City of South Boston
Hanover
Henry County and City of Martinsville
*Isle of Wight
*King and Queen
King George
*Lancaster
*Lee
Montgomery County and City of Radford
*Nansemond County and City of Suffolk
*Nelson
*New Kent
*Northampton
Page
Patrick
Powhatan
Prince William
*Southampton County and City of Franklin
*Surry
*Sussex
*Washington County and City of Bristol
*Westmoreland
*Wise County and City of Norton
York
*Bland
Botetourt
*Brunswick
*Buchanan
*Buckingham
*Caroline
*Fluvanna
Franklin
*Goochland
*Greene
Loudoun
*Louisa
*Lunenburg
*Madison
Pulaski
*Rappahannock
*Richmond
*Russell
*Scott
Smyth
*Tazewell

WASHINGTON

Asotin
Ferry
Seattle Indian Health Board—King County
Federal Way—King County
Kittitas
Twisp—Okanogan County
*Pend Oreille
Skamainia
Franklin
Klickitat
Stevens
Wahkiakum

WEST VIRGINIA

*Barbour
*Boone
Huntington—Cabell County (Specific Section)
*Calhoun
*Clay
*Doddridge
*Fayette
*Gilmer
*Hampshire
*Hardy
Jefferson
Blacksville—Monongalia County
*Monroe
Morgan
*Nicholas
Pleasants
*Pocahontas
*Preston
Putnam
*Richie
*Roane
*Braxton
Brooke
*Lewis
*Lincoln
*Logan
*McDowell
Marshall
*Mason
*Mingo
*Summers
*Taylor
*Tucker
Tyler
*Upshur
*Wayne
*Webster
*Wyoming

WISCONSIN

Adams
Bayfield
*Burnett
Calumet
*Florence
Lafarge—Vernon County
Jackson
*Menominee
*Rusk
Taylor

WYOMING

Campbell
Carbon
Converse
Niobrara
Uinta

PUERTO RICO

Response forthcoming.

VIRGIN ISLANDS

St. Croix
St. John
St. Thomas

OPTOMETRISTS

ALABAMA

Autauga
*Bibb
*Blount
*Bullock
*Chambers
*Cherokee
*Chilton
*Clarke
*Clay
*Cleburne
Colbert
*Conecuh
*Coosa
*Cullman
Dale
*Dallas
*De Kalb
*Elmore
*Franklin
*Geneva
*Greene
*Hale
*Henry
Jefferson
*Lamar
*Lawrence
Lee
*Limestone
*Macon
Madison
*Marion
*Marshall
Mobile
*Monroe
*Perry
*Pickens
*Randolph
Russell
*St. Clair
Shelby
*Sumter
Tuscaloosa
*Walker
*Washington
*Wilcox

ALASKA

Aleutian Islands
Anchorage (B)
*Bethel
Wrangell-Petersburg

ARIZONA

Puerco, St. Johns, Round Valley and McNary census sub-divisions—*Apache County
Gila Co. excluding the Globe sub-division
Greenlee
Buckeye and Gila sub-divisions—Maricopa County
Pima Co. excluding Tucson Arivacs and Davis-Monthan sub-divisions
Florence, San Manuel and Superior-Ray sub-divisions—*Pinal County
Parker and Wellton sub-divisions—Yuma County

ARKANSAS

*Calhoun
*Cleburne
*Cleveland
*Crawford
*Franklin
*Fulton
Grant
*Izard
*Lafayette
*Lee
*Lincoln
*Little River
*Lonoke
*Madison
*Marion
Miller
*Montgomery
*Nevada
*Newton
*Perry
*Pike
*Prairie
*St. Francis
*Searcy
*Sharp
*Van Buren

CALIFORNIA

Alpine
Mariposa
Mono
Sierra

COLORADO

Response forthcoming.

CONNECTICUT

Capital CHP Area (Specific Sections)
Central Naugatuck Valley CHP Area (Specific Sections)
Greater Bridgeport CHP Area (Specific Sections)
Housantonic Valley CHP Area (Specific Sections)
Litchfield Hills—Northwestern (Specific Sections)
Meriden—Wallingford CHP Area (Specific Sections)
Mid-State Connecticut River Estuary CHP Area (Specific Sections)
Southeastern Connecticut CHP Area (Specific Sections)
Southwestern Connecticut CHP Area (Specific Sections)
Windham Northeastern CHP Area (Specific Sections)

DELAWARE

New Castle

DISTRICT OF COLUMBIA

Area 1
Area 2
Area 3
Area 4
Area 5
Area 6
Area 7

FLORIDA

Alachua
Baker
*Calhoun
Charlotte
Collier
*Dixie
Duval
Escambia
*Flagler
*Franklin
*Gadsden
*Gilchrist
*Glades
*Gulf
*Hamilton
Hillsborough
*Holmes
*Jefferson
*Lafayette
Leon
*Liberty
Monroe
Okaloosa
Polk
*St. Johns
St. Lucie
Santa Rosa
*Sumter
*Wakulla
*Walton
*Washington

GEORGIA

*Ben Hill
*Berrien
Bibb
*Bleckley
*Burke
*Butts
Camden
Carroll
Catoosa
Chatham
Chattahoochee
Chattooga
Clarke
Clayton
Cobb
*Colquitt
*Cook
Coweta
*Dade
De Kalb
Dougherty
Douglas
Effingham
Fayette
Forsyth
*Gilmer
Gwinnett
*Hancock
*Harris
Henry
Houston
*Irwin
Jackson
*Jefferson
*Jenkins
*Johnson
Jones
Lamar
*Lumpkin
*Macon
Madison
*Meriwether
*Monroe
*Morgan
Muscogee
Newton
*Oconee
*Oglethorpe
Paulding
Pickens
*Pierce
*Pike
*Pulaski
*Rabun
*Randolph
Richmond
Rockdale
Sumter
*Tattnall
*Taylor
*Terrell
*Twiggs
Walton
*White
*Wilkinson
*Worth

HAWAII

Hana—Island of Maui and Island of Molokai—Maui County

IDAHO

Benewah
Blaine
Caribou
Elmore
Lewis
*Owyhee

ILLINOIS

Brown
Bureau
Calhoun
Chicago—Cook County (Specific Section)
Cumberland
Gallatin
Henderson
Kendall
Menard
*Pope
Putnam
Scott
Stark

INDIANA

Crawford
Fountain
Harrison
Jennings
La Grange
Ripley
Rush
Vermillion
Warren
Washington

IOWA

Butler
Clayton
Davis
Dubuque
Fremont
Guthrie
Ida
Iowa
Louisa
Pottawattamie
Ringgold
*Van Buren
*Wayne

KANSAS

Allen
Anderson
Barber
Barton
Bourbon
Butler
Chase
*Chautauqua
*Cherokee
Cheyenne
Clark
*Coffey
Comanche
Cowley
Crawford
Doniphan
Douglas
*Elk
Ellsworth
Geary
*Gove
Graham
Gray
Greeley
Greenwood
Hamilton
Harper
Harvey
Haskell
*Hodgeman
Jackson
Jefferson
Jewell
Johnson
Kearny
Kiowa
Lane
Leavenworth
Lincoln
Linn
McPherson
Marshall
Montgomery
Morris
Morton
*Nemaha
*Ness
Osage
Osborne
Ottawa
Pawnee
Reno
Republic
Rooks
Rush
Saline
Sedgwick
Shawnee
*Sheridan
Stafford
Stanton
Sumner
Wabaunsee
Wallace
Washington
Wichita
Wyandotte

KENTUCKY

Ballard
*Bath
Boone
*Bracken
Bullitt
*Butler
*Carter
Christian
*Clay
*Cumberland
*Edmonson
*Elliott
Fayette
*Floyd
*Gallatin
Grant
Greenup
Hancock
Harden
*Harlan
Henry
*Hickman
*Jackson
*Knott
*Lee
*Leslie
*Letcher
*Lewis
*Lincoln
*Livingston
*Lyon
*McCreary
McLean
*Magoffin
*Martin
Meade
*Menifee
*Metcalfe
Oldham
*Owen
*Owsley
*Powell
*Rockcastle
*Russell
*Spencer
*Todd
*Trimble
*Wolfe

LOUISIANA

*Assumption
*Catahoula
*Concordia
*De Soto
*East Feliciana
*Grant
Iberia
*Iberville
Lafayette
Plaquemines
*Pointe Coupee
*Richland
*Sabine
St. Bernard
St. Charles
*St. Helena
*St. James
*St. John the Baptist
*St. Martin
*Tensas
*Vermilion
Vernon
*West Baton Rouge
*West Carroll
*West Feliciana

MAINE

Lincoln
Piscataquis

MARYLAND

Anne Arundell
Baltimore
Calvert
Cecil
Charles
Frederick
*Garrett
Prince Georges
Queen Annes
St. Marys
Talbot
Washington
Wicomico

MASSACHUETTS

Response forthcoming. No shortage areas anticipated.

MICHIGAN

Alcona
Antrim
Barry
Chippewa
Gogebic
Iosco
Isabella
Jackson
Leelanau
Mackinac
Menominee
Monroe
Ontonagon
Van Buren
Washtenaw

MINNESOTA

Chicago
Dodge
*Hubbard
Lake
*Lake of the Woods
Nicollet
*Red Lake
Renville
Sherburne

MISSISSIPPI

Adams
*Amite
*Benton
*Bolivar
*Calhoun
*Carroll
*Chickasaw
*Clarke
Coahoma
*Covington
*De Soto
*Franklin
*Greene
*Grenada
Harrison
*Holmes
*Humphreys
*Itawamba
Jackson
*Jasper
*Jefferson
*Jefferson Davis
*Kemper
*Lafayette
*Lamar
Lauderdale
*Lawrence
*Leake
*Lee
Leflore
Lowndes
*Madison
*Marion
*Noxubee
Oktibbeha
*Panola
*Perry
*Pike
*Pontotoc
*Quitman
Rankin
*Scott
*Sharkey
*Simpson
*Smith
*Sunflower
*Tallahatchie
*Tate
*Tippah

*Tishomingo
*Union
*Walthall
Warren
*Webster
*Wilkinson

MISSOURI

Atchison
*Benson
*Bollinger
*Caldwell
*Carter
Cass
*Charlton
Christian
Clark
*Dade
*Dallas
*Daviess
De Kalb
*Hickory
Holt
Howard
*Iron
Jefferson
Lewis
*Mercer
*Monroe
Montgomery
Osage
*Ozark
Phelps
Pike
Platte
Pulaski
*Putnam
*Reynolds
St. Charles
*Schuyler
*Scotland
*Shannon
*Shelby
Sullivan
*Texas
*Wayne
*Webster
*Worth

MONTANA

*Big Horn
*Blaine
*Broadwater
Fallon
Garfield
Jefferson
Judith Basin
Liberty
Madison
Mineral
Powder River
*Rosebud

NEBRASKA

Antelope
Cass
*Cedar
Chase
Clay
Dixon
Douglas
Franklin
Frontier
Furnas
*Greeley
Howard
Kearney
Merrick
*Morrill
Nance
Polk
Saunders
*Stanton
*Thurston
*Webster

NEVADA

Churchill
Clark
Douglas
Lyon
Mineral

NEW HAMPSHIRE

Belknap
Carroll
Rockingham

NEW JERSEY

Gloucester
Hunterdon
Morris

NEW MEXICO

Dona Ana
*Guadalupe, *Mora and *San Miquel Counties
*McKinley
Otero
*Rio Arriba
Grant
*Sandoval
*Taos
*Valencia

NEW YORK

Allegheny
Bronx
Chenango
Fulton
Jefferson
Lewis
Niagara
Orleans
Saratoga
Schuyler
Tioga
Washington
Wyoming

NORTH CAROLINA

*Alleghany
*Ashe
*Avery
*Beaufort
Leicester-Upper Hominy Township—Buncombe County
Lovelylade-Icard Township—Burke County
*Camden
Carteret
*Caswell
*Clay
*Bertie
*Bladen
*Brunswick
Craven
Cumberland
*Currituck
Davidson
Davie
*Duplin
Durham
*Franklin
*Gates
Erwin City—Harnett County
*Hoke
*Hyde
Iredell
*Jackson
Sharon and Crab Orchard Townships—Mecklenburg County
*Montgomery
Harnett Township—New Hanover County
*Northhampton
Onslow
Orange
*Pamlico
*Pender
*Perquimans
Pitt
*Polk
Randolph
*Sampson
*Scotland
*Graham
*Granville
*Greene
Guilford
*Halifax
*Jones
Lincoln
*Macon
*Madison
*Moore
Stanly
Stokes
*Swain
*Tyrrell
Union
Wake
*Warren
*Washington
*Watauga
Yadkin
*Yancy

NORTH DAKOTA

*Benson
La Moure
McHenry
*McLean
*Mountrail
Traill

OHIO

*Adams
Appalachia Region[1] (Specific Rural Sections)
Brown
Clermont
Jefferson
Portage
Putnam
*Vinton

OKLAHOMA

*Adair
*Delaware
Grant
Ellis
*Jefferson

OREGON

Wheeler

PENNSYLVANIA

Cameron
Chester
Clinton
Forest
Franklin
*Greene
Perry
Pike
Sullivan
Susquehanna
Warren

RHODE ISLAND

Area I—All of Washington County except Town of Westerly
Area II—Towns of Coventry and West Greenwich—Kent County and Gloucester, Foster and Scituate—Providence County
Area III—Town of New Shoreham (Block Island)—Newport County

SOUTH CAROLINA

Abbeville
Aiken
*Barnwell
*Beaufort
*Berkeley
*Chesterfield
*Clarendon
*Darlington
*Dillon
*Fairfield
*Florence
*Georgetown
*Jasper
*McCormick
Newberry
*Orangeburg
Pickens
Spartanburg
*Williamsburg

SOUTH DAKOTA

*Bon Homme
Kingsbury
*McCook
*Roberts
*Shannon
*Turner
Union

TENNESSEE

*Bledsoe
*Campbell
*Cannon
Cheatham
*Claiborne
*Clay
*Crockett
*Cumberland
Davidson
*Fentress
*Franklin
*Giles
*Grainger
*Grundy
*Hancock
*Hardeman
*Hawkins
*Haywood
*Houston
*Jackson
*Jefferson
Knox
*Lauderdale
*Lewis
Loudon
*Marion
*Meigs
*Monroe
Montgomery
*Moore
*Morgan
*Perry
*Pickett
*Rhea
*Scott
*Sequatchie
*Sevier
*Stewart
*Trousdale
*Unicoi
*Union
*Van Buren
*Wayne
*White
Williamson

TEXAS

*Aransas
Archer
*Atascosa
*Austin
*Baylor
Bexar
*Blanco
*Bosque
*Brooks
*Burleson
*Callahan
Cameron
Carson
*Cass
*Castro
Chambers
*Cochran
*Colorado
Coryell
Crane
*Crosby
*Culberson
*Dickens
*Dimmit
*Donley
*Duval
*Fannin
*Fisher
*Franklin
*Frio
*Garza
*Goliad
*Grimes
Hardin
*Haskell
Hidalgo
Hood
Jack
*Jim Hogg
*Kimble
*Knox
*Lee
*Leon
Lipscomb
*Live Oak
*Llano
*Lynn
*Madison
*Marion
*Martin
Maverick
*Medina
*Menard
*Milam
*Mills
*Mitchell
Montgomery
Nacogdoches
Orange
*Presidio
*Rains
Randall
*Red River
*Robertson
Rockwall
*Sabine
*San Jacinto
*San Patricio
*San Saba
Shackelford
*Shelby
Sherman
*Starr
*Stonewall
*Sutton
*Trinity
*Upshur
Upton
Van Zandt
Walker
*Waller
*Wheeler
*Willacy
Wise
*Zapata

UTAH

Utah

VERMONT

Caledonia

VIRGINIA

Albermarle County and City of Charlottesville
*Amelia
Amherst
Appomattox
Arlington
Botetourt
*Buchanan
Fairfax County (Specific areas)
Fauquier
Floyd
Frederick County and City of Winchester
Gloucester
*Goochland
Hampton City
*Buckingham
*Caroline
*Charlotte
Clark
*Dickenson
*Fluvanna
Franklin
Hanover
*Isle of Wight
King George

[1] Includes 10 counties: Athens, *Gallia, Guernsey, Hocking, *Jackson, Lawrence, *Meigs, Monroe, Morgan, Noble.

*King William
*Lee
*Louisa
*Lunenburg
*Madison
Mathews
*Mecklenburg
*Nelson
*Northumberland
Patrick
*Pittsylvania County and City of Danville
Powhatan
*Russell
*Scott
Shenandoah
Spotsylvania, City of Fredericksburg and Stafford County
*Tazewell
*Westmoreland
*Wise County and City of Norton
York

WASHINGTON

Western half of Clallam County (Census Div. 5 and 6)
Douglas
Pacific

WEST VIRGINIA

*Boone
*Calhoun
*Clay
*Hampshire
*Hardy
*Lincoln
*McDowell
*Monroe
Morgan
*Pendleton
*Pocahontas
*Preston
*Tucker
*Webster
Monongalia

WISCONSIN

Adams
Bayfield
Douglas
Trempealeau

WYOMING

Big Horn
Laramie
Lincoln
Park
Platte
Sweetwater

PUERTO RICO

Response forthcoming.

VIRGIN ISLANDS

No shortage.

PHARMACISTS

ALABAMA

Response forthcoming.

ALASKA

Aleutian Islands
Bethel
Bristol Bay
Kobuk
Southeast Fairbanks
Wade Hampton
Yukon-Koyukuk

Hospitals with 100 or more beds without a full-time pharmacist. Employment subject to approval of the hospital.

ARIZONA

No shortage.

ARKANSAS

Newton

Hospitals with 100 or more beds without a full-time pharmacist. Employment subject to approval of the hospital.

CALIFORNIA

El Dorado
Glenn

Hospitals with 100 or more beds without a full-time pharmacist. Employment subject to approval of the hospital.

COLORADO

Elbert

Hospitals with 100 or more beds without a full-time pharmacist. Employment subject to approval of the hospital.

CONNECTICUT

Hospitals with 100 or more beds without a full-time pharmacist. Employment subject to approval of the hospital.

DELAWARE

Hospitals with 100 or more beds without a full-time pharmacist. Employment subject to approval of the hospital.

DISTRICT OF COLUMBIA

Area 3
Area 4

Hospitals with 100 or more beds without a full-time pharmacist. Employment subject to approval of the hospital.

FLORIDA

Bay
Brevard
Dixie
Gilchrist
Glades
Hamilton
Hardee
Hernando
Hillsborough
Jefferson
Liberty
Madison
Monroe
Nassau
Okaloosa
Okeechobee
Osceola
Pasco
St. Johns
Seminole
Sumter
Union
Wakulla
Walton

Hospitals with 100 or more beds without a full-time pharmacist. Employment subject to approval of the hospital.

GEORGIA

Banks
Chattahoochee
Columbia
Jones

Hospitals with 100 or more beds without a full-time pharmacist. Employment subject to approval of the hospital.

HAWAII

Hawaii County

Hospitals with 100 or more beds without a full-time pharmacist. Employment subject to approval of the hospital.

IDAHO

Response forthcoming.

ILLINOIS

Calhoun
Clinton
Cumberland
De Witt
Edwards
Gallatin
Hamilton
Henderson
Jasper
Livingston
Mercer
Monroe
Shelby
Woodford

Hospitals with 100 or more beds without a full-time pharmacist. Employment subject to approval of the hospital.

INDIANA

Adams
Crawford
Daviess
Fountain
Franklin
Harrison
Henry
Jefferson
Jennings
Johnson
La Grange
Lawrence
Monroe
Morgan
Ohio
Parke
Pike
Scott
Spencer
Sullivan
Vermillion
Warren
Washington

Hospitals with 100 or more beds without a full-time pharmacist. Employment subject to approval of the hospital.

IOWA

Cedar
Delaware
Tama

Hospitals with 100 or more beds without a full-time pharmacist. Employment subject to approval of the hospital.

KANSAS

Hospitals with 100 or more beds without a full-time pharmacist. Employment subject to approval of the hospital.

KENTUCKY

Bracken
Breathitt
Edmonson
Gallatin
Jackson
Johnson
Knox
Leslie
Lewis
Martin
Meade
Powell
Robertson
Rockcastle

Hospitals with 100 or more beds without a full-time pharmacist. Employment subject to approval of the hospital.

LOUISIANA

Algiers-Fisher Community Organization, Inc.—New Orleans—Orleans County Parish.

Hospitals with 100 or more beds without a full-time pharmacist. Employment subject to approval of the hospital.

MAINE

Hospitals with 100 or more beds without a full-time pharmacist. Employment subject to approval of the hospital.

MARYLAND

Charles

Hospitals with 100 or more beds without a full-time pharmacist. Employment subject to approval of the hospital.

MASSACHUSETTS

Response forthcoming.

MICHIGAN

Cass
Lake
Ontonagon

Hospitals with 100 or more beds without a full-time pharmacist. Employment subject to approval of the hospital.

MINNESOTA

Sherburne

Hospitals with 100 or more beds without a full-time pharmacist. Employment subject to approval of the hospital.

MISSISSIPPI

Issaquena
Itawamba
Marshall

Hospitals with 100 or more beds without a full-time pharmacist. Employment subject to approval of the hospital.

MISSOURI

Andrew
Bollinger
Callaway
Carter
Christian
De Kalb
Douglas
Hickory
Holt
Lewis
Maries
Miller
Morgan
Oregon
Osage
Ozark
Perry
Pulaski
Ralls
Reynolds
St. Clair
Scotland
Shannon
Stoddard
Warren
Washington

Hospitals with 100 or more beds without a full-time pharmacist. Employment subject to approval of the hospital.

MONTANA

McCone

Hospitals with 100 or more beds without a full-time pharmacist. Employment subject to approval of the hospital.

NEBRASKA

Banner
Clay
Hayes
Sioux
Wheeler

Hospitals with 100 or more beds without a full-time pharmacist. Employment subject to approval of the hospital.

NEVADA

Hospitals with 100 or more beds without a full-time pharmacist. Employment subject to approval of the hospital.

NEW HAMPSHIRE

Cheshire

Hospitals with 100 or more beds without a full-time pharmacist. Employment subject to approval of the hospital.

NEW JERSEY

Hospitals with 100 or more beds without a full-time pharmacist. Employment subject to approval of the hospital.

NEW MEXICO

Response forthcoming.

NEW YORK

Hospitals with 100 or more beds without a full-time pharmacist. Employment subject to approval of the hospital.

NORTH CAROLINA

Anson	Greene
Ashe	Hyde
Avery	Jones
Brunswick	Onslow
Camden	Pamlico
Caswell	Pender
Chatham	Union
Craven	Washington
Currituck	Wilkes
Edgecombe	Yancey
Gates	

Hospitals with 100 or more beds without a full-time pharmacist. Employment subject to approval of the hospital.

NORTH DAKOTA

Oliver	Steele
Sioux	

Hospitals with 100 or more beds without a full-time pharmacist. Employment subject to approval of the hospital.

OHIO

Portage

Hospitals with 100 or more beds without a full-time pharmacist. Employment subject to approval of the hospital.

OKLAHOMA

Hospitals with 100 or more bels without a full-time pharmacist. Employment subject to approval of the hospital.

OREGON

Hospitals with 100 or more beds without a full-time pharmacist. Employment subject to approval of the hospital.

PENNSYLVANIA

Adams	Union
Susquehanna	

Hospitals with 100 or more beds without a full-time pharmacist. Employment subject to approval of the hospital.

RHODE ISLAND

Hospitals with 100 or more beds without a full-time.pharmacist. Employment subject to approval of the hospital.

SOUTH CAROLINA

Berkeley

Hospitals with 100 or more beds without a full-time pharmacist. Employment subject to approval of the hospital.

SOUTH DAKOTA

Buffalo	Shannon
Dewey	Todd
Hanson	Ziebach
Jackson	

Hospitals with 100 or more beds without a full-time pharmacist. Employment subject to approval of the hospital.

TENNESSEE

Carter	Hancock
Fayette	Morgan
Fentress	Scott
Grainger	Stewart

Hospitals with 100 or more beds without a full-time pharmacist. Employment subject to approval of the hospital.

TEXAS

Randall

Hospitals with 100 or more beds without a full-time pharmacist. Employment subject to approval of the hospital.

UTAH

Response forthcoming.

VERMONT

Western Portion of Addison County
Essex
Wallingford—Rutland County
Southwest and Northeast portion of—Washington County
Townshend—Windham County

Hospitals with 100 or more beds without a full-time pharmacist. Employment subject to approval of the hospital.

VIRGINIA

Amelia	Buchanan
Bland	Buckingham
Botetourt	Caroline
Carroll and Grayson Counties and Galax City	
Charles City	Louisa
Cumberland	Madison
Greene	Nelson
Isle of Wight	Powhatan
King and Queen	Rappahannock
King George	York

Hospitals with 100 or more beds without a full-time pharmacist. Employment subject to approval of the hospital.

WASHINGTON

Douglas

Hospitals with 100 or more beds without a full-time pharmacist. Employment subject to approval of the hospital.

WEST VIRGINIA

Clay	Nicholas
Grant	Pendleton
Hampshire	Preston
Hardy	Putnam
Lincoln	Roane
Logan	Wayne
McDowell	Wirt
Morgan	Wyoming

Hospitals with 100 or more beds without a full-time pharmacist. Employment subject to approval of the hospital.

WISCONSIN

Florence	Menominee
Lafayette	Taylor

Hospitals with 100 or more beds without a full-time pharmacist. Employment subject to approval of the hospital.

WYOMING

Hospitals with 100 or more beds without a full-time pharmacist. Employment subject to approval of the hospital.

PUERTO RICO

Response forthcoming.

VIRGIN ISLANDS

Hospitals with 100 or more beds without a full-time pharmacist. Employment subject to approval of the hospital.

ALABAMA

PODIATRISTS

No Shortage

ALASKA

Anchorage (B)	Kenai-Cook
Fairbanks (B)	Inlet (B)
Juneau (B)	

ARIZONA

Apache	Navajo
Cochise	Pinal
Coconino	Santa Cruz
Gila	Yavapai
Graham	Yuma
Mohave	

ARKANSAS

Arkansas	Johnson
Ashley	Lawrence
Baxter	Lee
Benton	Lincoln
Boone	Logan
Bradley	Lonoke
Chicot	Mississippi
Clark	Monroe
Clay	Ouachita
Conway	Phillips
Craighead	Poinsett
Crawford	Polk
Crittenden	Pope
Cross	Pulaski
Desha	Randolph
Drew	St. Francis
Faulkner	Saline
Greene	Sebastian
Hempstead	Union
Hot Spring	Washington
Jackson	White
Jefferson	Yell

CALIFORNIA

Butte	Placer
Colusa	Riverside
Contra Costa	Sacramento
Del Norte	San Benito
El Dorado	San Bernardino
Fresno	San Diego
Glenn	San Joaquin
Humboldt	San Luis Obispo
Imperial	Santa Cruz
Inyo	Shasta
Kern	Siskiyou
Kings	Stanislaus
Lake	Sutter
Lassen	Tehama
Madera	Tulare
Mendocino	Tuolumne
Merced	Ventura
Monterey	Yola
Orange	

COLORADO

Adams	Las Animas
Delta	Montezuma
El Paso	Montroso
Fremont	Morgan
Garfield	Prowers
Jefferson	Pueblo
Larimer	Weld

CONNECTICUT

Southeastern CHP Area (Specific section)
Windham Northeastern CHP Area

DELAWARE

Kent	Sussex
New Castle	

DISTRICT OF COLUMBIA

Area 2	Area 4
Area 3	Area 6

FLORIDA

Alachua	Brevard
Bay	Broward
Bradford	Charlotte

Citrus
Clay
Collier
Columbia
Dade
De Soto
Duval
Escambia
Gadsden
Hardee
Hernando
Highlands
Hillsborough
Indian River
Jackson
Lake
Lee
Leon
Levy
Madison
Manatee
Marion
Monroe
Nassau
Okaloosa
Orange
Osceola
Palm Beach
Pasco
Pinellas
Polk
Putnam
St. Lucie
Santa Rosa
Seminole
Sumter
Suwannee
Taylor
Volusia
Walton

GEORGIA

Appling
Baldwin
Barrow
Bartow
Ben Hill
Bibb
Brooks
Burke
Carroll
Catoosa
Chatham
Chattahoochee
Chattooga
Cherokee
Clarke
Clayton
Cobb
Coffee
Colquitt
Columbia
Coweta
Crisp
Decatur
De Kalb
Dodge
Dougherty
Douglas
Early
Effingham
Elbert
Emanuel
Fannin
Floyd
Forsyth
Franklin
Glynn
Gordon
Grady
Gwinett
Habersham
Hall
Haralson
Hart
Henry
Houston
Jackson
Jefferson
Laurens
Liberty
Lowndes
McDuffie
Macon
Madison
Meriwether
Mitchell
Murray
Muscogee
Newton
Paulding
Peach
Polk
Rockdale
Screven
Spalding
Stephens
Sumter
Tattnall
Tift
Toombs
Troup
Upson
Walker
Walton
Washington
Wayne
Whitfield
Worth

HAWAII

Hawaii
Honolulu
Kauai
Maui

IDAHO

Bingham
Bonner
Cassia
Elmore
Idaho
Latah
Madison
Minidoka
Shoshone

ILLINOIS

Response forthcoming.

INDIANA

Blackford
Boone
Carroll
Cass
Clark
Clay
Dearborn
Decatur
Delaware
Elkhart
Fountain
Franklin
Fulton
Gibson
Greene
Hamilton
Hancock
Harrison
Hendricks
Henry
Howard
Jackson
Jasper
Jay
Johnson
Knox
Kosciusko
La Grange
Lake
Lawrence
Madison
Marion
Miami
Monroe
Morgan
Noble
Orange
Parke
Perry
Posey
Pulaski
Putnam
Randolph
Ripley
Rush
Scott
Shelby
Spencer
Starke
Sullivan
Switzerland
Tipton
Vanderburgh
Vermillion
Vigo
Warrick
Washington
White
Whitley

IOWA

Allamakee
Appanoose
Benton
Bremer
Buchanan
Butler
Calhoun
Cedar
Chickasaw
Clayton
Crawford
Dickinson
Franklin
Greene
Grundy
Hancock
Harrison
Henry
Humboldt
Iowa
Jackson
Johnson
Jones
Keokuk
Kossuth
Lyon
Mitchell
Montgomery
Obrien
Palo Alto
Pocohontas
Pottawattamie
Sac
Shelby
Story
Tama
Warren
Washington
Wright

KANSAS

Allen
Bourbon
Brown
Butler
Cherokee
Cloud
Cowley
Dickinson
Douglas
Ford
Franklin
Harvey
Johnson
Lyon
McPherson
Marion
Marshall
Miami
Neosho
Osage
Reno
Riley
Sedgwick
Seward
Shawnee
Sumner
Wilson
Wyandotte

KENTUCKY

Adair
Allen
Barren
Boone
Bourbon
Breathitt
Breckinridge
Bullitt
Caldwell
Calloway
Carter
Casey
Christian
Clark
Clay
Estill
Floyd
Grayson
Greenup
Harden
Harlan
Harrison
Hart
Hopkins
Jefferson
Jessamine
Kenton
Knott
Knox
Laurel
Letcher
Lincoln
Logan
Madison
Marshall
Mason
Meade
Mercer
Montgomery
Muhlenberg
Nelson
Ohio
Oldham
Perry
Pike
Pulaski
Rowan
Scott
Shelby
Simpson
Taylor
Union
Wayne
Webster
Whitley
Woodford

LOUISIANA

Acadia
Allen
Ascension
Assumption
Avoyelles
Beauregard
Bienville
Bossier
Caddo
Calcasieu
Claiborne
Concordia
De Soto
East Baton Rouge
East Carroll
East Feliciana
Evangeline
Franklin
Grant
Iberia
Iberville
Jackson
Jefferson
Jefferson Davis
Lafayette
La Fourche
La Salle
Lincoln
Livingston
Madison
Morehouse
Natchitoches
Orleans
Ouachita
Plaquemines
Pointe Coupee
Rapides
Richland
Sabine
St. Bernard
St. Charles
St. James
St. John the Baptist
St. Landry
St. Martin
St. Mary
St. Tammany
Tangipahoa
Terrebonne
Union
Vermilion
Vernon
Washington
Webster
West Baton Rouge
West Carroll
Winn
York

MAINE

Aroostook
Kennebec
Lincoln
Oxford
Penobscot
Piscataquis
Sagadahoc
Somerset
Waldo

MARYLAND

Anne Arundel
Baltimore
Caroline
Carroll
Cecil
Charles
Garrett
Harford
Howard
Prince Georges
Queen Annes
St. Marys
Somerset
Washington
Worcester

MASSACHUSETTS

Response forthcoming.

MICHIGAN

Allegan
Antrim
Barry
Berrien
Calhoun
Cass
Charlevoix
Cheboygan
Clare
Clinton
Eaton
Genessee
Gladwin
Gratiot
Huron
Ingham
Ionia
Iron
Isabella
Jackson
Kalamazoo
Kent
Lenawee
Marquette
Midland
Monroe
Montcalm
Muskegon
Newaygo
Oakland
Oceana
Osceola
Ottawa
Presque Isle
Saginaw
St. Clair
Sanilac
Shiawassee
Tuscola
Van Buren
Washtenaw

MINNESOTA

Becker
Beltrami
Benton
Carlton
Cass
Chippewa
Chisago
Clay
Cottonwood
Dodge
Douglas
Fairbault
Fillmore
Freeborn
Houston
Isanti
Jackson
Kocchiching
Lake
Le Sueur
McLeod
Marshall
Meeker

Metropolitan Area [1] (Specific Sections)

Mille Lacs
Morrison
Murray
Nicollet
Otter Tail
Pennington
Pine
Pipestone
Redwood
Renville
Rice
St. Louis
Sherburne
Sibley
Stearns
Swift
Todd
Wabasha
Waseca
Watonwan
Wright
Yellow Medicine

MISSISSIPPI

Adams
Alcorn
Amite
Attala
Bolivar
Calhoun
Chickasaw
Clarke
Clay
Coahoma
Copiah
Covington
De Sota
Forrest
Grenada
Hancock
Harrison
Hinds
Holmes
Humphreys
Itawamba
Jackson
Jasper
Jefferson Davis
Jones
Lafayette
Lamar
Lauderdale
Leake
Lee
Leflore
Lincoln
Lowndes
Madison
Marion
Marshall
Monroe
Montgomery
Neshoba
Newton
Noxubee
Oktibbeha
Panola
Pearl River
Pike
Pontotoc
Prentiss
Quitman
Rankin
Scott
Simpson
Smith
Sunflower
Tallahatchie
Tate
Tippah
Tishomingo
Tunica
Union
Walthall
Warren
Washington
Wayne
Winston
Yazoo

MISSOURI

Bates
Buchanan
Calloway
Camden
Carroll
Cass
Christian
Clay
Cole
Cooper
Crawford
Dunklin
Franklin
Greene
Henry
Howell
Jackson
Jefferson
Johnson
Laclede
Lafayette
Lawrence
Lincoln
Linn
Macon
Miller
Mississippi
New Madrid
Newton
Nodaway
Pemiscot
Perry
Phelps
Pike
Platte
Polk
Pulaski
Ray
St. Francois
St. Louis
Ste. Genevieve
Scott
Stoddard
Taney
Texas
Washington
Webster
Wright
St. Louis City

MONTANA

Deer Lodge
Fergus
Flathead
Hill
Lake
Lincoln
Ravalli
Silver Bow

[1] Includes counties: Anoka, Carver, Dakota, Hennepin, Ramsey, Scott, Washington

Cass
Custer
Dawson
Hall
Lancaster
Saline
Sarpy
Saunders
Seward
Washington
York

NEVADA

Clark
Elko
Ormsby
(Carson City)

NEW HAMPSHIRE

Belknap
Carroll
Cheshire
Coos
Grafton
Hillsborough
Merrimack
Rockingham
Strafford

NEW JERSEY

Hunterdon
Middlesex
Morris
Ocean
Sussex
Warren

NEW MEXICO

Chaves
Curry
Dona Ana
Eddy
Grant
Lea
Los Alamos
McKinley
Otero
Roosevelt
Sandoval
San Juan
San Miguel
Santa Fe
Taos
Valencia

NEW YORK

Allegheny
Cattaraugus
Chenango
Delaware
Essex
Franklin
Greene
Herkimer
Lewis
Livingston
Madison
Oneida
Orleans
Oswego
St. Lawrence
Saratoga
Schenectady
Schoharie
Seneca
Tioga
Tompkins
Ulster
Washington
Wayne
Wyoming
Yates

NORTH CAROLINA

Alamance
Alexander
Anson
Ashe
Avery
Bertie
Bladen
Brunswick
Buncombe
Burke
Cabarrus
Caldwell
Carteret
Caswell
Catawba
Chatham
Cherokee
Cleveland
Columbus
Craven
Cumberland
Davidson
Davie
Duplin
Durham
Edgecombe
Franklin
Gaston
Granville
Greene
Guilford
Halifax
Harnett
Haywood
Henderson
Hertford
Hoke
Iredell
Jackson
Johnston
Lee
Lenoir
Lincoln
McDowell
Macon
Madison
Martin
Mecklenburg
Mitchell
Montgomery
Moore
Nash
Northampton
Onslow
Orange
Pasquotank
Pender
Person
Pitt
Randolph
Richmond
Robeson
Rockingham
Rowan
Rutherford
Sampson
Scotland
Stanly
Surry
Transylvania
Union
Vance
Wake
Warren
Washington
Watauga
Wayne
Wilkes
Yadkin
Yancey

NORTH DAKOTA

Barnes
Burleigh
Grand Forks
Morton
Ramsey
Richland
Stutsman
Walsh
Williams

OHIO

Adams
Ashland
Athens
Auglaize
Belmont
Brown
Butler
Carroll
Clermont
Delaware
Geauga
Greene
Harrison
Henry
Holmes
Huron
Jackson
Lawrence
Licking
Madison
Meigs
Monroe
Morrow
Ottawa
Paulding
Perry
Pike
Portage
Preble
Putnam
Richland
Union
Warren
Washington
Williams
Wood
Wyandot

OKLAHOMA

Adair
Beckham
Bryan
Caddo
Canadian
Cherokee
Choctaw
Cleveland
Comanche
Craig
Creek
Custer
Delaware
Garvin
Grady
Hughes
Jackson
Kay
Kingfisher
Kiowa
Lincoln
Logan
McClain
McCurtain
Mayes
Oklahoma
Osage
Payne
Pittsburg
Pottawatomie
Rogers
Sequoyah
Stephens
Texas
Tillman
Wagoner
Woodward

OREGON

Baker
Benton
Clackamas
Clatsop
Columbia
Coos
Curry
Douglas
Hood River
Jackson
Klamath
Lane
Lincoln
Linn
Malheur
Marion
Multnomah
Polk
Tillamook
Umatilla
Union
Washington
Yamhill

PENNSYLVANIA

Adams
Armstrong
Cambria
Centre
Chester
Clarion
Clearfield
Cumberland
Elk
Fayette
Greene
Huntingdon
Indiana
Jefferson
Juniata
Perry
Potter
Somerset
Susquehanna
Westmoreland
Wyoming

RHODE ISLAND

Bristol
Newport

SOUTH CAROLINA

Abbeville
Aiken
Anderson
Bamberg
Barnwell
Beaufort
Berkeley
Charleston
Cherokee
Chester
Chesterfield
Clarendon
Colleton
Darlington
Dillon
Dorchester
Edgefield
Fairfield
Florence
Georgetown
Greenville
Greenwood
Hampton
Horry
Kershaw
Lancaster
Laurens
Lee
Lexington
Marion
Marlboro
Newberry
Oconee
Orangeburg
Pickens
Richland
Saluda
Spartanburg
Sumter
Union
Williamsburg
York

SOUTH DAKOTA

Beadle
Brookings
Clay
Lawrence
Meade
Minnehaha
Pennington

TENNESSEE

Anderson
Bedford
Blount
Bradley
Campbell
Carroll
Carter
Cheatham
Claiborne
Cocke
Coffee
Crockett
Cumberland
Davidson
Dickson
Dyer
Fayette
Fentress
Franklin
Gibson
Giles
Grainger
Greene
Hamblen
Hamilton
Hardeman
Hardin
Hawkins
Haywood
Henderson
Henry
Humphreys
Jefferson
Knox
Lauderdale
Lawrence
Lincoln
Loudon
McMinn
McNairy
Madison
Marion
Marshall
Maury
Monroe
Montgomery
Morgan
Obion
Overton
Putnam
Rhea
Roane
Robertson
Rutherford
Scott
Sevier
Shelby
Smith
Sullivan
Sumner
Tipton
Unicoi
Warren
Washington
Weakley
White
Williamson
Wilson

TEXAS

Anderson
Angelina
Atascosa
Bastrop
Bell
Bexar
Bowie
Brazoria
Brazos
Brown
Caldwell
Calhoun
Cameron
Cass
Cherokee
Collin
Colorado
Comal
Cooke
Coryell
Dallas
Dawson
Deaf Smith
Denton
De Witt
Eastland
Ector
Ellis
El Paso
Erath
Falls
Fannin
Fayette
Fort Bend
Galveston
Gonzales
Grayson
Guadalupe
Hale
Hardin
Harris
Harrison
Hays
Henderson
Hidalgo
Hill
Hockley
Hopkins
Howard
Hunt
Hutchinson
Jackson
Jasper
Jefferson
Jim Wells
Johnson
Jones
Karnes
Kaufman
Kleberg
Lamb
Lavaca
Liberty
Limestone
McLennan
Matagorda
Maverick
Medina
Milam
Montague
Montgomery
Moore
Morris
Nacogdoches
Navarro
Nolan
Nueces
Orange
Palo Pinto
Panola
Parker
Pecos
Polk
Randall
Red River
Reeves
Robertson
Rusk
San Patricio
Scurry
Shelby
Smith
Starr
Tarrant
Taylor
Terry
Titus
Tom Green
Travis
Upshur
Uvalde
Val Verde
Van Zandt
Walker
Waller
Ward
Washington
Webb
Wharton
Wilbarger
Willacy
Williamson
Wilson
Wise
Wood
Young

UTAH

Response forthcoming.

VERMONT

Addison
Bennington
Chittenden
Franklin
Lamoille
Orange
Rutland
Washington

VIRGINIA

Accomack
Albemarle County and City of Charlottesville
Alleghany County and Cities of Covington and Clifton Forge
Amherst
Augusta County and Cities of Staunton and Waynesboro
Bedford County and City of Bedford
Botetourt
Brunswick
Buchanan
Campbell County and City of Lynchburg
Caroline
Carroll County, Galax City and Grayson County
Chesterfield County-Henrico County and City of Richmond
Culpeper
Dickenson
Dinwiddie County, Cities of Petersburg and Colonial Heights, Prince George County and City of Hopewell
Fairfax County and Cities of Fairfax and Falls Church
Fauquier
Franklin
Giles
Gloucester
Greensville County and City of Emporia
Halifax County and City of South Boston
Hampton City
Hanover
Henry County and City of Martinsville
Isle of Wight
James City County and City of Williamsburg
Lee
Louisa
Mecklenburg
Montgomery County and City of Radford
Nansemond County and City of Suffolk
Cities of Norfolk, Portsmouth, Chesapeake and Virginia Beach
Northampton
Nottoway
Orange
Page
Patrick
Pittsylvania and City of Danville
Prince Edward
Prince William
Pulaski
Roanoke County and Cities of Roanoke and Salem
Rockbridge County and Cities of Lexington and Buena Vista
Rockingham County and City of Harrisonburg
Russell
Scott
Shenandoah
Smyth
Southampton County and City of Franklin
Spotsylvania County, City of Fredericksburg and Stafford County
Tazewell
Warren
Washington County and City of Bristol
Wise County and City of Norton
Wythe
York

WASHINGTON

Benton
Chelan
Clallam
Clark
Cowlitz
Douglas
Grant
Grays Harbor
Island
King
Kitsap
Kittitas
Lewis
Mason
Okanogan
Pacific
Pierce
Skagit
Snohomish
Spokane
Stevens
Thurston
Walla Walla
Whatcom
Whitman
Yakima

WEST VIRGINIA

Barbour
Berkeley
Boone
Braxton
Brooke
Fayette
Greenbrier
Jackson
Jefferson
Kanawha
Lincoln
Logan
McDowell
Marshall
Mercer
Mineral
Mingo
Monongalia
Nicholas
Preston
Putnam
Raleigh
Randolph
Roane
Summers
Taylor
Upshur
Wayne
Wetzel
Wyoming

WISCONSIN

Ashland
Barron
Buffalo
Calumet
Chippewa
Clark
Columbia
Crawford
Dane
Dodge
Door
Douglas
Dunn
Grant
Green Lake
Iowa
Jackson
Juneau
Kewaunee
Lafayette
Langlade
Lincoln
Manitowoc
Marathon
Oconto
Outagamie
Ozaukee
Pierce
Polk
Portage
Price
Richland
Rock
Rusk
St. Croix
Sauk
Shawano
Taylor
Trempealeau
Vernon
Washington
Waupaca
Wood

WYOMING

Albany
Campbell
Carbon
Fremont
Hot Springs
Park
Sweetwater

PUERTO RICO

Adjuntas
Aguada
Aguadilla
Aguas Buenas
Aibonito
Anasco
Arecibo
Arroyo
Barceloneta
Barranquitas
Bayamon
Cabo Rojo
Caguas
Camuy
Carolina
Catano
Cayey
Ciales
Cidra
Coamo
Comerio
Corozal
Dorado
Fajardo
Guanica
Guayama
Guayanilla
Guaynabo
Guarabo
Hatillo
Humacao
Isabella
Jayuya
Juana Diaz
Juncos
Lajas
Lares
Las Piedras
Loiza
Manati
Mayaguez
Moda
Morovis
Naguabo
Naranjito
Orocovia
Patillas
Penuelas
Ponce
Quebradillas
Rio Grande
Sabana Grande
Salinas
San German
San Juan
San Lorenzo
Santa Isabel
Toa Alta
Toa Baja
Trujillo Alto
Utuado
Vega Alta
Vega Baja
Villalba
Yabucoa
Yauco

VETERINARIANS

ALABAMA

Bibb
Clarke
Colbert
Coosa
Houston
Jackson
Lamar
Lawrence
Marion
Russell
St. Clair
Walker

ALASKA

Bethel
Nome

ARIZONA

Apache
Greenlee

ARKANSAS

Ashley
Chicot
Crittenden
Dallas
Fulton
Grant
Hempstead
Izard
Johnson
Lafayette
Lawrence
Lee
Lincoln
Little River
Madison
Nevada
Ouachita
Phillips
Poinsett
Prairie
Saline
Searcy
Sevier
Van Buren

CALIFORNIA

No Shortage.

COLORADO

Baca
Cheyenne
Eagle
Hinsdale
Moffat
Phillips
Routt

CONNECTICUT

CHP Area—Capitol (Specific sections)
CHP Area—Greater Bridgeport (Specific sections)
CHP Area—Meriden-Wallingford (Specific sections)
CHP Area—Meriden/Wallingford (Specific

DELAWARE

No Shortage.

DISTRICT OF COLUMBIA

Area 2
Area 3
Area 4
Area 5
Area 6
Area 7
Area 9

FLORIDA

Baker
Bradford
Gulf
Nassau
Santa Rosa
Sumter
Union

GEORGIA

Bacon
Baldwin
Butts
Camden
Chattahoochee
Columbia
Dade
Dooly
Douglas
Fannin
Fayette
Gordon
Harris
Johnson
Lumpkin
Murray
Paulding
Pickens
Rabun
Twiggs

HAWAII

No Shortage.

IDAHO

Response forthcoming.

coming.

ILLINOIS

Cook
Pulaski

INDIANA

Clay
Lake
Monroe
Starke

IOWA

Adair
Adams
Allamakee
Appanoose
Audubon
Benton
Boone
Bremer
Buchanan
Buena Vista
Butler
Calhoun
Carroll
Cass
Cedar
Cerro Gordo
Cherokee
Chickasaw
Clarke
Clay
Clayton
Clinton
Crawford
Dallas
Davis
Decatur
Delaware
Des Moines
Dickinson
Emmet
Fayette
Floyd
Franklin
Fremont
Greene
Grundy
Guthrie
Hamilton
Hancock
Hardin
Harrison
Henry
Howard
Humboldt
Ida
Iowa
Jackson
Jasper
Jefferson
Johnson
Jones
Keokuk
Kossuth
Lee
Louisa
Lucas
Lyon
Madison
Mahaska
Marion
Marshall
Mills
Mitchell
Monona
Monroe
Montgomery
Muscatine
Obrien
Osceola
Page
Palo Alto
Plymouth
Pocohontas
Poweshiek
Ringgold
Sac
Shelby
Sioux
Story
Tama
Taylor
Union
Van Buren
Wapello
Warren
Washington
Wayne
Webster
Winnebago
Winneshiek
Worth
Wright

KANSAS

No Shortage.

KENTUCKY

Bell
Breathitt
Butler
Campbell
Clay
Cumberland
Edmonson
Estill
Floyd
Greenup
Hancock
Harlan
Hickman
Jackson
Johnson
Kenton
Knott
Knox
Lawrence
Leslie
Letcher
Livingston
McCreary
McLean
Magoffin
Martin
Muhlenberg
Perry
Pike
Powell
Trigg
Wayne
Webster

LOUISIANA

Allen
Bienville
Caldwell
Cameron
Catahoula
Claiborne
Evangeline
Grant
Lafourche
La Salle
Livingston
Orleans
Plaquemines
Sabine
St. Charles
St. Helena
St. James
St. John the Baptist
St. Mary
Terrebonne
Union
Vernon
West Feliciana
Winn

MAINE

Androscoggin
Aroostook
Penobscot
Sagadahoc
Washington

MARYLAND

Allegany
Calvert
St. Marys
Somerset
Baltimore City

MASSACHUSETTS

Response forthcoming

MICHIGAN

Alger
Baraga
Cass
Houghton
Iron
Monroe
Ontonagon
Schoolcraft

MINNESOTA

Clearwater
Kanabec
Lake
Marshall
St. Louis

MISSISSIPPI

Amite
Benton
Carroll
Choctaw
Clarke
Franklin
George
Greene
Humphreys
Itawamba
Jackson
Jasper
Jefferson
Kemper
Lawrence
Marshall
Perry
Quitman
Smith
Stone
Tishomingo
Tunica
Webster
Wilkinson

MISSOURI

Bollinger
Boone
Dunklin
Iron
New Madrid
Pemiscot
Pulaski
Ste. Genevieve
Wayne

MONTANA

Lincoln

NEBRASKA

No Shortage.

NEVADA

White Pine

NEW HAMPSHIRE

No Shortage.

NEW JERSEY

Response forthcoming.

NEW MEXICO

McKinley
Rio Arriba
San Juan
San Miguel
Socorro

NEW YORK

Bronx
Erie
Hamilton
Kings
New York
Niagara
Queens
Richmond
Schenectady

NORTH CAROLINA

Alexander
Alleghany
Chocowinity-Richland Townships—Beaufort County
Bertie
Bladen
Upper Hominy-Leicester Townships—Buncombe County
Burke (Specific Sections)
Cabarrus
Caldwell
Townships 8, 9, 10 and 11—Cleveland County
Waccamaw-Bogue-Bolton-Ransome Townships—Columbus County
Craven
Currituck and Camden Counties
Dare
Oak Grove-Carr Townships—Durham County
Edgecombe
Clemmonsville-Louisville-Vienna Townships—Forsyth County
Franklin
Gaston
Graham and Swain Counties
Granville
Greene
Beaverdam Township—Haywood County
Hertford
Hyde and Tyrrell Counties
Jackson
Johnston
Mosely Hall-Trent-Institute Townships—Lenoir County
Lincoln
Macon and Clay Counties
Madison
Townships 8, 9, 10, 11 and 15—Mecklenburg County
Mitchell
Nashville-Mannings Townships — Nash County
New Hanover
Richlands Township—Onslow County
Hillsboro-Cheeks Townships—Orange County
Pamlico
Pasquotank
Pender
Perquimans
Person
Randolph
Little Coharie-Dismal Townships—Sampson County
Scotland
Furr-Big Lick Townships—Stanly County
Stokes
Wake (Specific Townships)
Warren
Washington
Watauga
North Carolina State Board of Health (Specific Location)
Anson
Avery
Brunswick
Carteret
Caswell
Cumberland
Davidson
Gates
Halifax
Harnett
Haywood County
Hoke
Jones
Montgomery
Nash County
Onslow County
Orange County
Richmond
Robeson
Rockingham
Rowan
Rutherford
Transylvania
Wilson
Yadkin

NORTH DAKOTA

Northeast Area (Cavalier, Grand Forks, Nelson, Pembina, Ramsey, Towner and Walsh Counties)
East Central Area (Barnes, Cass, Griggs, Steele and Traill Counties)
South Central (Burleigh, Emmons, Grant, Morton and Sioux Counties)
Southwest Area (Adams, Billings, Bowman, Golden Valley, Hettinger, Slope and Stark Counties)
Southeast Area (Dickey, LaMoure, Logan, McIntosh, Ransom, Richland and Sargent Counties)

OHIO

Cuyahoga
Jefferson
Lake
Lucas
Miami
Paulding
Summit
Trumbull
Wood

OKLAHOMA

Atoka
Johnston
McIntosh
Marshall
Pushmataha
Sequoyah

OREGON

Clatsop
Curry
Gilliam
Polk
Sherman
Wheeler

PENNSYLVANIA

Adams
Allegheny
Armstrong
Beaver
Cambria
Carbon
Clearfield
Clinton
Elk
Erie
Fayette
Greene
Indiana
Jefferson
Lackawanna
Lehigh
Luzerne
McKean
Northampton
Philadelphia
Venango
Westmoreland

RHODE ISLAND

Bristol
Newport
Providence

SOUTH CAROLINA

Berkeley
Calhoun
Chesterfield
Dillon
Edgefield
Hampton
Lancaster
Lee
McCormick
Marlboro
Union
York

SOUTH DAKOTA

Shannon
Spink

TENNESSEE

Benton
Campbell
Carter
Cheatham
Cocke
Decatur
DeKalb
Fentress
Franklin
Grainger
Grundy
Hawkins
Hickman
Jackson
Lake
Loudon
Marion
Monroe
Morgan
Polk
Roane
Scott
Sullivan
Tipton
Union
Wayne

TEXAS

Response forthcoming.

UTAH

Response forthcoming.

VERMONT

Caledonia and Essex Counties
Burlington-Chittenden Counties (Specific Location)
Franklin
Randolph-Western Orange County

VIRGINIA

Accomack
Alleghany County and Cities of Covington and Clifton Forge
Amelia
Amherst
Arlington
Brunswick
Buchanan
Greensville County and City of Emporia
Henry County and City of Martinsville
King George
King William
Lancaster
Lee
Cities of Norfolk, Portsmouth, Chesapeake and Virginia Beach
Buckingham
Caroline
Dickenson
Giles
Goochland
Lunenburg
Madison
Nelson

PUERTO RICO

Coamo
Comerio
Corozal
Fajardo
Guanica
Guayanilla
Guaynabo
Gurabo
Hatillo
Humacao
Isabela
Jayuya
Juana Diaz
Juncos
Lares
Las Piedras
Loiza
Luquillo
Maunabo
Moca
Morovis
Naguabo
Naranjito
Orocovis
Patillas
Penuelas
Ponce
Quebradillas
Rio Grande
Sabana Grande
Salinas
San German
San Lorenzo
San Sebastian
Santa Isabel
Toa Alta
Toa Baja
Trujillo Alto
Utuado
Vega Alta
Vega Baja
Villalba
Yabucoa
Yauco

VIRGIN ISLAND

No Shortage.

[FR Doc.74-4336 Filed 2-25-74;8:45 am]

Health Resources Administration

LONG TERM CARE FOR THE ELDERLY

Announcement of Meeting

In FR Doc. 73-27072 appearing at page 35345 in the issue for Thursday, December 27, 1973, the meeting notice for the Long Term Care for the Elderly—Research Review and Advisory Committee should be changed to reflect the following:

Committee name	Date, time, and place	Type of meeting and/or contact person
Long Term Care for the Elderly—Research Review and Advisory Committee.	Jan. 30-31, 1974, 9 a.m., conference room G, Parklawn Bldg., 5600 Fishers Lane, Rockville, Md.	Closed—9 a.m. to 2 p.m. on Jan. 30. Open—Remainder of meeting. Contact Elliott Lesser, Ph. D., room 15-29, Parklawn Bldg., 5600 Fishers Lane, Rockville, Md., code 301-443-2590 or Martha O. Greenspan, room 11A-33, Parklawn Bldg., 5600 Fishers Lane, Rockville, Md., code 301-443-3346.

Purpose. The Committee is charged with the review of research grant applications for Federal assistance in the program areas administered by the Bureau of Health Services Research relating to research on long-term care, including research approaches for studying and improving the delivery of care in nursing homes and other long-term care facilities and for identifying alternatives to institutional care.

Agenda. During the closed sessions, the Committee will be performing a review of grant applications for Federal assistance and will be closed to the public, in accordance with the determination by the Administrator, Health Resources Administration, pursuant to Public Law 92-463, Section 10(d).

During the open session the Committee will consult with Federal employees concerned with issues relating to training and continuing education and research and development. An overview of the Office of Nursing Home Affairs and regulations relating to skilled nursing facilities will be presented.

Agenda items are subject to change as priorities dictate.

A portion of the meeting is open to the public for observation and participation. Anyone wishing to participate should contact the above individuals.

Dated: January 21, 1974.

KENNETH M. ENDICOTT, M.D.,
Administrator,
Health Resources Administration.

[FR Doc.74-4414 Filed 2-25-74;8:45 am]

DEPARTMENT OF THE TREASURY

Customs Service

[T.D. 74-68]

FISH

Tariff Rate Quota

In accordance with item 110.50 of part 3, schedule 1, Tariff Schedules of the United States, it has been ascertained that the average aggregate apparent annual consumption in the United States of fish, fresh, chilled or frozen, fillets, steaks, and sticks, of cod, cusk, haddock, hake, pollock, and rosefish, in the three years preceding 1974, calculated in the manner provided for in headnote 1, part 3A, schedule 1, was 236,371,357 pounds. The quantity of fish that may be imported for consumption during the calendar year 1974 at the reduced rate of duty under item 110.50 is, therefore, 35,455,704 pounds.

[SEAL] VERNON D. ACREE,
Commissioner of Customs.

[FR Doc. 74-4441 Filed 2-25-74;8:45 am]

Internal Revenue Service

COMMISSIONER'S ADVISORY GROUP

Notice of Open Meeting

Notice is hereby given that pursuant to section 10(a)(2) of the Federal Advisory Committee Act, Public Law 92-463, a meeting of the Commissioner's Advisory Group will be held on February 27 and 28, 1974, beginning at 10 a.m. in Room 3313, Internal Revenue Building, 1111 Constitution Avenue, NW., Washington, D.C. 20224. The agenda will include various topics concerning the procedures and operations of the Internal Revenue Service.

The meeting will be open to the public. It is to be held in a room accommodating 50 people. In addition to discussion of agenda topics by Committee Members, there will be time for statements by non-members. Persons wishing to make oral statements should so advise the Executive Secretary prior to the meeting to aid in scheduling the time available. Any interested person may file a written statement for consideration by the Committee by sending it to the Executive Secretary, Room 3009, Internal Revenue Building, 1111 Constitution Avenue, NW., Washington, D.C. 20224.

DONALD C. ALEXANDER,
Commissioner.

[FR Doc.74-4681 Filed 2-25-74;11:30 am]

DEPARTMENT OF DEFENSE

Department of the Air Force

ADVANCED LOGISTICS SYSTEM PROJECT ADVISORY COMMITTEE

Notice of Meeting

FEBRUARY 20, 1974.

There will be a meeting of the Advanced Logistics System (ALS) Project Advisory Committee, beginning at 8:30 a.m., on February 27 and 28, 1974, in the Warner Robins Air Materiel Area Commander's Conference Room, Second Floor, Building 215, Air Force Logistics Command, Robins Air Force Base, Georgia.

Because the meeting is concerned with matters of the type listed in 5 U.S.C. 552(b)(4), the meeting will be closed in accordance with section 10(d) of the Federal Advisory Committee Act (Pub. L. 92-463; 5 U.S.C. App I 10(d)).

For further information, please contact the Directorate of Data Automation, Headquarters Air Force Logistics Command, Wright-Patterson Air Force Base, Ohio, telephone 513-257-7134.

STANLEY L. ROBERTS,
Colonel, USAF, Chief, Legislative Division, Office of The Judge Advocate General.

[FR Doc.74-4415 Filed 2-25-74;8:45 am]

USAF SCIENTIFIC ADVISORY BOARD BOARD

Notice of Meetings

FEBRUARY 20, 1974.

The Air Force Systems Command Science and Technology Advisory Group will hold a closed meeting on February 28, 1974, from 9 a.m. until 4:30 p.m., at Wright-Patterson AFB, Ohio.

The meeting will consist of competition-sensitive briefings and classified discussions on the Aerospace Research Laboratory program.

The USAF Scientific Advisory Board Mission Resources Panel will hold closed meetings on March 1, 1974, from 8 a.m. until 5 p.m., and on March 2, 1974, from 8 a.m. until noon, at Randolph AFB, Texas.

The Panel will receive competition-sensitive informational briefings on the mission capabilities, operations, and equipment of Air Training Command, and the personnel problems facing the Air Force.

The USAF Scientific Advisory Board Human Resources Panel will hold closed meetings on March 12, 1974, from 8:30 a.m. until 4:40 p.m., and on March 13, 1974, from 8:30 a.m. until 11:45 a.m., at Brooks AFB, Texas

The Panel will receive competition-sensitive informational briefings on current and projected Human Resources Laboratory programs.

The USAF Scientific Advisory Board ad hoc Committee on the Disposal of Herbicide Orange will hold a closed meeting on March 14, 1974, from 9 a.m. until 5 p.m., at the Pentagon, Washington, D.C.

The Committee will discuss the various disposal methods considered and review the Air Force's Draft Environmental Impact Statement for Disposal of Herbicide Orange. These discussions will be competition-sensitive.

The Air Force Systems Command Technology Division Advisory Group will hold closed meetings on March 19, 1974, from 8:30 a.m. until 5 p.m., and on March 20, 1974, from 8 a.m. until 1 p.m. at Wright-Patterson AFB, Ohio.

The group will review classified topics.

The USAF Scientific Advisory Board Tactical Panel will hold closed meetings on March 26 and 27, 1974, from 9 a.m. until 4 p.m., at Tactical Air Command Headquarters, Langley AFB, Virginia.

The Panel will receive classified briefings from the TAC Commander and Staff on TAC's resources and operational capabilities.

For further information, please contact the Scientific Advisory Board Secretariat at 202-697-8404.

STANLEY L. ROBERTS,
Colonel, USAF, Chief, Legislative Division, Office of The Judge Advocate General.

[FR Doc.74-4417 Filed 2-25-74;8:45 am]

Office of the Secretary

DEPARTMENT OF DEFENSE WAGE COMMITTEE

Notice of Closed Meetings

Pursuant to the provisions of section 10 of Public Law 92-463, effective January 5, 1973, notice is hereby given that meetings of the Department of Defense Wage Committee will be held on:

Tuesday, March 5, 1974
Tuesday, March 12, 1974
Tuesday, March 19, 1974
Tuesday, March 26, 1974

These meetings will convene at 9:45 a.m. and will be held in Room 1E-801, The Pentagon, Washington, D.C.

The Committee's primary responsibility is to consider and make recommendations to the Assistant Secretary of Defense (Manpower and Reserve Affairs) on all matters involved in the development and authorization of wage schedules for Federal prevailing rate employees pursuant to Public Law 92-392.

At these scheduled meetings, the Committee will consider wage survey specifications, wage survey data, local reports and recommendations, statistical analyses and proposed pay schedules derived therefrom.

Under the provisions of section 10(d) of Public Law 92X463 and 5 USC 532 (b) and (4), the Assistant Secretary of Defense (Manpower and Reserve Affairs) has determined that these meetings will be closed to the public.

However, members of the public who may wish to do so, are invited to submit material in writing to the Chairman concerning matters felt to be deserving of the Committee's attention. Additional information concerning these meetings may be obtained by contacting the Chairman, Department of Defense Wage Committee, Room 3D-281, The Pentagon, Washington, D.C.

MAURICE W. ROCHE,
Director, Correspondence and Directives OASD(C).

FEBRUARY 21, 1974.

[FR Doc.74-4403 Filed 2-25-74;8:45 am]

DEFENSE INTELLIGENCE AGENCY SCIENTIFIC ADVISORY COMMITTEE

Notice of Closed Meetings

Pursuant to the provisions of section 10 of Public Law 92-463, effective January 5, 1973, notice is hereby given that closed meetings of the DIA Scientific Advisory Committee will be held at the Pentagon, Washington, D.C. on:

Tuesday, March 12, 1974
Wednesday, March 13, 1974

These meetings commencing at 9 a.m. will be to discuss classified matters.

MAURICE W. ROCHE,
Director, Correspondence and Directives OASD (Comptroller).

FEBRUARY 21, 1974.

[FR Doc.74-4493 Filed 2-25-74;8:45 am]

DEPARTMENT OF THE INTERIOR

Bureau of Indian Affairs

CASWELL, ALASKA

Final Decision Concerning Eligibility as Native Village

This is a written decision on protests filed pursuant to 43 CFR, Part 2650 by the Alaska Chapter, Sierra Club, P.O. Box 2025, Anchorage, Alaska 99510; by the Alaska Wildlife Federation and Sportsman Council, Inc., and Philip Holdsworth by and through their Counsel, James F. Clark of the law firm of Robertson, Monagle, Eastaugh and Bradley, P.O. Box 1211, Juneau, Alaska 99801; by Charles F. Herbert, Commissioner, Department of Natural Resources, State of Alaska, Pouch M, Juneau, Alaska 99801; and by Matanuska-Susitna Borough, P.O. Box B, Palmer, Alaska 99645, hereinafter referred to as Protestants.

The protest of the Alaska Chapter, Sierra Club was dated January 18, 1974, and was received on January 18, 1974, by the Director, Juneau Area Office, Bureau of Indian Affairs.

The protest of the Alaska Wildlife Federation and Sportsman Council, Inc., and Philip Holdsworth was dated January 21, 1974, and was received on January 21, 1974, by the Director, Juneau Area Office, Bureau of Indian Affairs.

The protest of the Commissioner, Department of Natural Resources, State of Alaska, was dated January 16, 1974, and was received on January 17, 1974, by the Director, Juneau Area Office, Bureau of Indian Affairs.

The protest of the Matanuska-Susitna Borough was dated January 17, 1974, and was received on January 21, 1974, by the Director, Juneau Area Office, Bureau of Indian Affairs.

Protestants Alaska Chapter, Sierra Club states in part as follows: "1970 census data showed that 25 Natives were not resident of these villages as of the date of the census."

Protestants Alaska Wildlife Federation and Sportsman Council, Inc., and Philip Holdsworth state: "The printout run by the Bureau of Indian Affairs November 8, 1973, shows none of the enrollees presently living in Caswell. Furthermore Caswell is not listed as a village in the 1970 census. For the reasons set forth with respect to Alexander Creek the Director is called upon to investigate to determine whether or not the enrollees have other criteria of residence to Caswell as of April 1, 1970. Inasmuch as there is a prima facie evidence that the village is ineligible for certification under the Act, the Director's decision to certify is protested."

Protestant Commissioner, Department of Natural Resources, State of Alaska, states in part as follows: "The findings of fact are defective in that no reasonable effort was made to determine if the persons enrolled to the villages were in fact residents of the villages as required by sec. 5(b) of the Alaska Native Claims Settlement Act, 85 Stat. 690. The findings are further defective in that an examination of the Alaska Native Roll Family list for these villages indicates on its face that less than twenty-five enrollees to each village have had adequate residence in their respective villages to be considered domiciled therein on April 1, 1970. To the contrary, the data on the Family List, developed from application forms upon which the enrollee himself furnished the information, indicates a different place of residency for almost all of the enrollees to each of these villages. The findings are further defective in that they do not include an examination of voting and licensing records of the enrollees to determine the legal residence."

Protestant Matanuska-Susitna Borough states in part as follows: "That thirteen persons enrolled to Caswell did not use Caswell as a place in which they actually lived in 1970 as required * * *" and that "Caswell is not nor was within the time frame of 43 CFR 2651.2 a Native Village."

The Alaska Native Claims Settlement Act of December 18, 1971 (85 Stat. 688-716), and 43 CFR, Part 2650 provides for the settlement of certain land claims of Alaska Natives and for other purposes. Section 11(b)(3) of the Act is quoted as follows: "Native villages not listed in subsection (b)(1) hereof shall be eligible for land and benefits under this Act and lands shall be withdrawn pursuant to this section if the Secretary within two and one-half years from the date of enactment of this Act, determines that—

"(A) Twenty-five or more Natives were residents of an established village on the 1970 census enumeration date as shown by the census or other evidence satisfactory to the Secretary, who shall make findings of fact in each instance; and

"(B) The village is not of a modern and urban character, and a majority of the residents are Natives."

The 1970 census is not, therefore, the exclusive source of information for the determination of residency. Part 43h of Title 25 of the Code of Federal Regulations provides for the enrollment of the Natives. A main source of "other evidence satisfactory to the Secretary of the Interior" is the official enrollment which not only contains evidence of race but of residence (on the 1970 census date) as well.

Section 2651.2 of Title 43 CFR contains the authority for the Director, Juneau Area Office, Bureau of Indian Affairs, to act for the Secretary of the Interior in the determination of the eligibility of Natives for land benefits under the Act.

As of January 21, 1974, 31 Natives had been approved for enrollment in the Native Village of Caswell. On September 28, 1973, a field investigation was completed of Caswell and at that time 18 Natives who used the village for a period of time in 1970 had been certified for enrollment to this village and such enrollment was approved on December 17, 1973. The 31 Natives who have been approved for enrollment to Caswell, represent a majority of the residents of the village in 1970. It had on April 1, 1970, an identifiable physical location evidenced by occupancy consistent with the Natives' own cultural patterns and life style and more than thirteen Natives enrolled thereto have used the village during 1970 as a place where they actually lived for a period of time. The voting and licensing records of the State of Alaska have no bearing on the determination of the eligibility of the enrolled Natives of Caswell.

The Director, Juneau Area Office, Bureau of Indian Affairs, has examined and evaluated the protests together with his record of findings of fact and decision, and does hereby render a final decision determining that the Native Village of Caswell is eligible for land benefits under said Act.

The final decision of the Director, Juneau Area Office, Bureau of Indian Affairs, shall be published in the FEDERAL REGISTER and in one or more newspapers of general circulation in the State of Alaska and a copy of the decision and findings of fact upon which the decision is based shall be mailed to the affected village, all villages located in the region in which the affected village is located, all regional corporations within the State of Alaska, the State of Alaska, and any other party of record. Such decision shall become final unless appealed to the Secretary of the Interior by a notice filed with the Ad Hoc Board as established in § 2651.2(a)(5) of Title 43 CFR, on or before March 28, 1974. Appellants shall have not more than 15 days from the date or receipt of the notice of appeal within which to file an appeal brief, and the opposing parties shall have not more than 15 days from the date of receipt of the appellant's brief within which to file an answering brief. No more than 15 days shall be allowed for the filing of additional briefs in connection with such appeals.

All hearings held in connection with such appeals shall be conducted in the State of Alaska. The decision of the Ad Hoc Board shall be submitted to the Secretary of the Interior for his personal approval. The Ad Hoc Board is now

known as the Alaska Native Claims Appeal Board and its address is P.O. Box 2433, Anchorage, Alaska 99510.

CLARENCE ANTIOQUIA,
Acting Director.

FEBRUARY 19, 1974.

[FR Doc.74-4476 Filed 2-25-74;8:45 am]

CHENEGA, ALASKA

Final Decision Concerning Eligibility as Native Village

This is a written decision on protests filed pursuant to 43 CFR, Part 2650 by the Forest Service, U.S. Department of Agriculture by and through the Alaska Regional Forester, C. A. Yates, P.O. Box 1628, Juneau, Alaska 99801; by the Alaska Wildlife Federation and Sportsman Council, Inc., and Mr. Philip Holdsworth by and through James F. Clark of Robertson, Monagle, Eastbaugh and Bradley, attorneys-at-law, P.O. Box 1211, Juneau, Alaska 99801, and by the Alaska Chapter of the Sierra Club by Jack Hession, Alaska Representative, 2400 Barrow St., Anchorage, Alaska 99501, hereinafter referred to as Protestants.

The protest of the U.S. Forest Service was dated January 17, 1974, and received on Januray 21, 1974, by the Director, Juneau Area Office, Bureau of Indian Affairs. The protest of the Alaska Wildlife Federation and Sportsman Council, Inc., and Philip Holdsworth was dated January 21, 1974, and received on January 21, 1974, by the Director, Juneau Area Office, Bureau of Indian Affairs. The protest of the Alaska Chapter of the Sierra Club was dated January 18, 1974, and received on January 21, 1974, by the Director, Juneau Area Office, Bureau of Indian Affairs.

Protestant Regional Forester, Forest Service, U.S. Department of Agriculture states in part as follows: "The 1970 census did not report Chenega as a village. * * * The inhabitants of Chenega moved to Tatitlek after the 1964 earthquake and tidal wave which destroyed the village. * * * Chenega was an unoccupied village on December 18, 1971. * * * The Cordova Times, dated July 18, 1973, states that on July 17, 1973, the former residents of Chenega voted to return to the old townsite and that it was the first time they had met since 1964." (Exhibit 4.)

No evidence, to our knowledge, was submitted by applicants concerning use in 1970. The case file reveals two affidavits that in affect say that the two people signing the affidavits knew of eleven others who *would* have lived there in 1970 if it were not for the earthquake and tidal wave.

No one certified that they had used the village in 1970 as a place where they actually lived. * * *.

Chenega, to be eligible, must meet the requirements of Section 11(b)(2) of the ANCSA. If "less than twenty-five Natives were residents of the village on the 1970 census enumeration *as shown by the census* or other evidence satisfactory to the Secretary, who shall make findings of fact in each instance," (emphasis added) the village must be determined ineligible. Chenega could not possibly qualify under these limitations.

Chenega was not a village on April 1, 1970—the village had been abandoned. Afognak was also a village destroyed by the 1964 tidal wave and abandoned. The village of Afognak was discussed in Congress yet the final Act had no such exception. If Congress had intended that exception similar to 43 CFR 2651.2(b)(2) it would have been included. Congress would not have eliminated considerations of acts of God if it did not intend to. It is conceivable that any location which is a likely spot for a village could be claimed as an ancestral village abandoned by acts of God, and that registration to that spot would qualify it under the Act. We do not believe that Congress intended nonexisting villages to qualify. Reading the Act as a whole, the intent is to give Natives living as a village at an identifiable location a land base. It was not intended as a method of resettling or redistributing the Native population. * * *.

The BIA rests its case on the clause "or other evidence satisfactory to the Secretary"; however, the Area Director has neglected to establish any characteristics which could be used as a test to establish a village.

Section 3(c) says "Native village means any tribe, band, clan, group, village, community, or association in Alaska listed in Section 11 and 16 of this Act, or which meets the requirements of this Act, and which the Secretary determines was, on the 1970 census enumeration date (as shown by the census or other evidence satisfactory to the Secretary, who shall make findings of fact in each instance), composed of twenty-five or more Natives."

Protestants Alaska Wildlife Federation and Sportsman Council, Inc., and Philip Holdsworth state in part as follows: *"Chenega*—The Bureau of Indian Affairs printout run November 8, 1973, shows none of those enrolled to Chenega as presently living there. Nor is Chenega listed as a village in the 1970 census. Accordingly, for the reasons set forth with respect to Alexander Creek the Director is called upon to determine by other evidence of residence whether or not the enrollees were residents of Chenega as of April 1, 1970."

"The Cordova Times, dated July 18, 1973, states that on July 17, 1973, the former residents of Chenega voted to return to the old townsite and that it was the first time they had met since 1964. In this respect it is important to note that the Act of God clause included in regulation 43 CFR 2651.2(b)(2) goes beyond the authority of the Act. That is to say, Congress did not intend for abandoned villages to be resurrected by the Act. As is stated in the body of the argument above Congress clearly did not intend for the Act to cause population redistribution or village-creation. The intent was to provide land to actual villages. Congress' intent is even more clear with respect to the Act of God situation. During the course of the debate on the various proposed bills Congress considered to settle Native claims, the village of Afognak, which likewise had been destroyed by the 1964 earthquake was discussed. Significantly, Congress did not include an Act of God clause in the Act nor did it list Afognak as a village under 11(b)(1). Congress' deliberate rejection of Afognak as a village after discussing it on the floor points out with particular clarity Congress' intent not to resurrect abandoned villages. (See 82 C.J.S. Statutes Section 328.) By the same token Chenega should not be resurrected as a village and to the extent that regulation 43 CFR 2651.2(b)(2) permits this to be done it is in derogation of the Act is unlawfull and thus protested. For the foregoing reasons the inclusion of Chenega as a certified village under this Act is protested."

Protestant Alaska Chapter, Sierra Club states in part as follows: "With the exception of Haines (AA-8645), none of the unlisted villages counted 25 Natives resident on the date of the 1970 census."

The Alaska Native Claims Settlement Act of December 18, 1971 (85 Stat. 688-716), and 43 CFR Part 2650 provides for the settlement of certain land claims of Alaska Natives and for other purposes. Section 11(b)(3) of the Act is quoted as follows: "Native villages not listed in subsection (b)(1) hereof shall be eligible for land and benefits under this Act and lands shall be withdrawn pursuant to this section if the Secretary within two and one-half years from the date of enactment of this Act, determines that—

"(A) Twenty-five or more Natives were residents of an established village on the 1970 Census enumeration date as shown by the census or other evidence satisfactory to the Secretary, who shall make findings of fact in each instance; and

"(B) The village is not of a modern and urban character, and a majority of the residents are Natives."

The 1970 Census is not, therefore, the exclusive source of information for the determination of residency. Part 43h of Title 25 of the Code of Federal Regulations provides for the enrollment of the Natives. A main source of "other evidence satisfactory to the Secretary of the Interior" is the official enrollment which not only contains evidence of race but of residence (on the 1970 Census date) as well.

Section 2651.2(b) of Title 43 of CFR is quoted in part as follows:

"Except as provided in subparagraph (4) hereof, villages must meet each of the following criteria to be eligible for benefits under sections 14 (a) and (b) of the Act:

(1) There must be 25 or more Native residents of the village on April 1, 1970, as shown by the census or other evidence satisfactory to the Secretary. A Native properly enrolled to the village shall be deemed a resident of the village.

(2) The village shall have had on April 1, 1970, an identifiable physical location evidenced by occupancy consistent with the Natives' own cultural patterns and life style and at least thirteen persons who enrolled thereto must have used the village during 1970 as a place where they actually lived for a period of time: *Provided,* That no village which is known as a traditional village shall be disqualified if it meets the other criteria specified in this subsection by reason of having been temporarily unoccupied in 1970 because of an Act of God or government authority occurring within the preceding ten years.

Section 2651.2(b)(3) of Title 43 CFR requires that an unlisted village such as Chenega must not be modern and urban in character.

Section 2651.2(b)(4) of Title 43 CFR requires that a majority of the residents as defined by "other evidence satisfactory to the Secretary of the Interior" which is the official approved enrollment, be Natives.

As of January 21, 1974, 59 Natives had been approved for enrollment in the Native Village of Chenega. On August 14, 1973, a field investigation was completed of Chenega and at that time it was found that the village was almost totally destroyed by the earthquake. Affidavits signed by seventeen Natives stated that 31 Natives who were subsequently approved for enrollment to Chenega would be residing in this village except for the tidal wave caused by the earthquake on March 27, 1964, which destroyed the village. All fifteen Natives who signed the affidavits stated that "except for that Act of God which destroyed my home and Native village I would have been a native resident at Chenega on April 1, 1970. I further declare that Chenega was my ancestral home and traditional place of residence. It is my preferred place for permanent abode, and since the possibility of another destructive earthquake seems remote, it is my desire and intent, as I herein state, to return to the village, as expediently as possible, to re-establish my residence and occupancy there to the same extent and in the same manner as it was enjoyed by me prior to March 27, 1964." All of the fifteen Natives who executed the said affidavits were on the enrollment which was approved. on December 17, 1973.

A review of § 2651.2(b) (1), (2) (3), and (4) of Title 43 of CFR bears out the following: (1) 59 Natives were approved for enrollment pursuant to "other evidence satisfactory to the Secretary" as provided in Part 43h of Title 25 of CFR which sets out procedures and requirements for enrollment of the Natives; (2) due to the destruction of Chenega by the tidal wave caused by the earthquake on March 27, 1964, which was an Act of God, these Natives were not required to meet the other requirements of this subpart because such destruction took place during the ten years preceding 1970; (3) Chenega was not a modern and urban village at the time of its destruction by the tidal wave so it meets this requirement to be eligible as an unlisted village; and (4) Chenega meets the requirements of this part since 59 Natives have been approved for enrollment to this village pursuant to Part 43h of Title 25 of CFR and no non-natives reside in Chenega.

A study of the Alaska Native Claims Settlement Act and the regulations under 43 CFR Part 2650 and 25 CFR Part 43h indicates that there is no reason why Chenega should not be determined an eligible unlisted Native village.

Section 2651.2 of Title 43 CFR contains the authority for the Director, Juneau Area Office, Bureau of Indian Affairs, to act for the Secretary of the Interior in the determination of the eligibility of Natives for land benefits under the Act.

The Director, Juneau Area Office, Bureau of Indian Affairs, has examined and evaluated the protests together with his record of findings of fact and decision, and does hereby render a final decision determining that the Native Village of Chenega is eligible for land benefits under said Act.

The final decision of the Director, Juneau Area Office, Bureau of Indian Affairs, shall be published in the FEDERAL REGISTER and in one or more newspapers of general circulation in the State of Alaska and a copy of the final decision and findings of fact upon which the final decision is based shall be mailed to the affected village, all villages located in the region in which the affected village is located, all regional corporations within the Sate of Alaska, the State of Alaska, and any other party of record. Such decision shall become final unless appealed to the Secretary of the Interior by a notice filed with the Ad Hoc Board as established in 43 CFR 2651-2(a)(5), on or before March 28, 1974. Appellants shall have not more than 15 days from the date of receipt of their notices of appeal within which to file an appeal brief, and the opposing parties shall have not more than 15 days from the date of receipt of the appellant's brief within which to file an answering brief. No more than 15 days shall be allowed for the filing of additional briefs in connection with such appeals. All hearings held in connection with such appeals shall be conducted in the State of Alaska. The decision of the Ad Hoc Board shall be submitted to the Secretary of the Interior for his personal approval. The Ad Hoc Board is now known as the Alaska Native Claims Appeal Board and its address is P.O. Box 2433, Anchorage, Alaska 99510.

CLARENCE ANTIOQUIA,
Acting Director.

FEBRUARY 15, 1974.

[FR Doc.74-4479 Filed 2-25-74;8:45 am]

EYAK, ALASKA

Final Decision Concerning Eligibility as Native Village

This is a written decision on protest filed pursuant to 43 CFR Part 2650 by the Alaska Chapter of the Sierra Club, by Jack Hession, Alaska Representative, 2400 Barrow St., Anchorage, Alaska 99501; by the Alaska Wildlife Federation and Sportsman Council, Inc., and Mr. Philip Holdsworth by and through their council, James F. Clark of the law firm of Robertson, Monagle, Eastaugh and Bradley, P.O. Box 1211, Juneau, Alaska 99801; and by the Forest Service, U.S. Department of Agriculture, by C. A. Yates, Regional Forester, P.O. Box 1628, Juneau, Alaska 99801, hereinafter referred to as Protestants.

The protest of the Alaska Chapter of the Sierra Club was dated January 18, 1974, and was received on January 18, 1974, by the Director, Juneau Area Office, Bureau of Indian Affairs.

The protest of the Alaska Wildlife Federation and Sportsman Council, Inc., and Philip Holdsworth was dated January 21, 1974, and was received on January 21, 1974, by the Director, Juneau Area Office, Bureau of Indian Affairs.

The protest of the Forest Service, U.S. Department of Agriculture, was dated January 18, 1974, and was received on January 18, 1974, by the Director, Juneau Area Office, Bureau of Indian Affairs.

Protestant Alaska Chapter of the Sierra Club states in part as follows: "1970 census data showed that 25 Natives were not resident of these villages as of the date of the census."

Protestant Alaska Wildlife Federation and Sportsman Council, Inc., and Philip Holdsworth state in part as follows: "*Eyak*—The Bureau of Indian Affairs printout run November 8, 1973, shows 313 persons enrolled to Eyak, but none presently living there. Moreover, Eyak is not listed as a village in the 1970 census."

Protestant Forest Service, U.S. Department of Agriculture, states in part as follows:

1. The BIA Director has made no Finding of Fact as to the eligibility of the village as required by Sec. 3(c) of the ANCSA and 43 CFR 2651.2(a) (1) and (2).

a. Finding must show that 25 Natives lived in the village on April 1, 1970.

b. The Finding of Fact must show that these 25 Natives were eligible for enrollment.

c. The Finding must be made that the village had a majority of Natives.

The Forest Service, in its review of information made available by the BIA, was unable to find any information (even reviewed in the best light favorable to eligibility) that would support a finding of eligibility.

2. There is some question about whether the proposed village is the "Old Town Eyak," a part of Cordova or Eyak on the Copper River Flats. The application for determination of eligibility with map sites "Old Town Eyak" in T. 15 N., R. 3 W. The BIA field examiner took photos of and described this same location. The Bureau of Land Management in their withdrawal order, specified T. 15 N., R. 2 W. as the core township; there is no sign of a village at this location.

The village was located in the flats at one time, but once Cordova was established the Natives adopted this as their home, as services and the amenities of life were more available. * * *. The village, although not within the declared city limits of Cordova is in fact part and parcel of Cordova. The people of Eyak and Cordova enjoy the same services, their children go to the same school, and shop in the same stores.

The Forest Service, therefore, submits that there is no village on the Copper River Flats and that the location described at T. 15 N., R. 2 W. is not the one actually photographed and reported as visited by the BIA field examiner.

3. The present village of Eyak is actually a part of Cordova which had a population of 1,167 people by the 1970 census. The 1970 census did not list Eyak as a separate village. * * *

In order for Eyak to qualify as a village, it must not be connected with a part of a city, town or other settlement.

The determination that must be made concerning majority of Natives must be based on the total population of, if not Cordova, at least Eyak. There is no Finding of Fact in the BIA case file either to the number of Natives actually living there or to the total population that must be considered.

Eyak is a part of Cordova, which is modern in character and has (43 CFR 2651.2(3)) (1) over 600 population, (2) a centralized water and sewer system, (3) 5 or more business establishments, (4) organized police and fire protection, (5) resident medical and dental service, (6) improved streets, and (7) daily jet passenger service."

The Alaska Native Claims Settlement Act of December 18, 1971 (85 Stat. 688–716), and 43 CFR Part 2650 provides for the settlement of certain land claims of Alaska Natives and for other purposes. Section 11(b)(3) of the Act is quoted as follows: "Native villages not listed in subsection (b)(1) hereof shall be eligible for land and benefits under this Act and lands shall be withdrawn pursuant to this section if the Secretary within two and one-half years from the date of enactment of this Act, determines that—

"(A) Twenty-five or more Natives were residents of an established village on the 1970 Census enumeration date as shown by the census or other evidence satisfactory to the Secretary, who shall make findings of fact in each instance: and

"(B) The village is not of a modern and urban character, and a majority of the residents are Natives."

The 1970 Census is not, therefore, the exclusive source of information for the determination of residency. Part 43h of Title 25 of the Code of Federal Regulations provides for the enrollment of the Natives. A main source of "other evidence satisfactory to the Secretary of the Interior" is the official enrollment which not only contains evidence of race but of residence (on the 1970 Census date) as well. Title 43 CFR 2651.2 contains the authority for the Director, Juneau Area Office, Bureau of Indian Affairs, to act for the Secretary of the Interior in the determination of the eligibility of Natives for land benefits under the Act.

On March 5, 1972, Eyak was annexed as an Addition to the City of Cordova, Alaska. This annexation became effective after the enactment of the Alaska Native Claims Settlement Act of December 18, 1971. Eyak is considered as an unlisted village under said Act since it was not within the corporate limits of the City of Cordova when the above Act became law.

304 Natives have been approved for enrollment to the Native Village of Eyak. On August 17, 1973, a field investigation was completed of Eyak and at that time 13 Natives who used the village for a period of time in 1970 had been certified for enrollment to this village and such enrollment was approved on December 17, 1973. The 304 Natives who have been approved for enrollment to Eyak, represent a majority of the residents in 1970 in the Native Village of Eyak, also known as the Eyak Addition to the City of Cordova. Only the population in the Native Village of Eyak in 1970 will be considered in determining that a majority of the residents of Eyak are Natives. The Native Village of Eyak is not modern and urban in character. The proximity of Eyak to Cordova and its recent annexation to that City has not altered the Native character of the Native Village of Eyak. Although the number of non-Natives in Eyak is not known, it is known, that there are considerable more Natives on the approved enrollment to this village than the number of non-Natives residing in this village. The Bureau of Land Management, 555 Cordova St., Anchorage, Alaska 99510 has been notified by the Bureau of Indian Affairs that the Native Village of Eyak is not located in Township 15, South, Range 3 West, Copper River Meridian. Eyak is located in Township 15, South, Range 3 West, Copper River Meridian. The Native Village of Eyak had on April 1, 1970, an identifiable physical location evidenced by occupancy consistent with the Natives' own cultural patterns and life style and thirteen Natives enrolled thereto have used the village during 1970 as a place where they actually lived for a period of time. The voting and licensing records of the State of Alaska have no bearing on the determination of the eligibility of the enrolled Natives of Eyak.

The Director, Juneau Area Office, Bureau of Indian Affairs, has examined and evaluated the protests together with his record of findings of fact and decision, and does hereby render a final decision determining that the Native Village of Eyak is eligible for land benefits under said Act.

The final decision of the Director, Juneau Area Office, Bureau of Indian Affairs, shall be published in the FEDERAL REGISTER and in one or more newspapers of general circulation in the State of Alaska and a copy of the final decision and findings of fact upon which the final decision is based shall be mailed to the affected village, all villages located in the region in which the affected village is located, all regional corporations within the State of Alaska, the State of Alaska, and any other party of record. Such decision shall become final unless appealed to the Secretary of the Interior by a notice filed with the Ad Hoc Board as established in § 2651.2(a)(5) of Title 43 CFR, on or before March 28, 1974. Appellants shall have not more than 15 days from the date of receipt of their notices of appeal within which to file an appeal brief, and the opposing parties shall have not more than 15 days from the date of receipt of the appellant's brief within which to file an answering brief. No more than 15 days shall be allowed for the filing of additional briefs in connection with such appeals. All hearings held in connection with such appeals shall be conducted in the State of Alaska. The decision of the Ad Hoc Board shall be submitted to the Secretary of the Interior for his personal approval. The Ad Hoc Board is now known as the Alaska Native Claims Appeal Board and its address is P.O. Box 2433, Anchorage, Alaska 99510.

CLARENCE ANTIOQUIA,
Acting Director.

FEBRUARY 19, 1974.

[FR Doc.74-4477 Filed 2-25-74;8:45 am]

HAINES, ALASKA

Final Decision Concerning Ineligibility as Native Village

This is a written decision on protests filed pursuant to 43 CFR, Part 2650 by the State of Alaska, by and through Charles F. Herbert, Commissioner, Department of Natural Resources, Pouch M, Juneau, Alaska 99801; by the United States Department of Agriculture, Forest Service, by and through C. C. Yates, Regional Forester, P.O. Box 1628, Juneau, Alaska 99801; by Mr. F. D. Sloan, P.O. Box 152, Juneau, Alaska 99801; by the Alaska Chapter, Sierra Club, P.O. Box 2025, Anchorage, Alaska 99510; and by the Alaska Wildlife Federation and Sportsman Council, Inc., and Philip Holdsworth by and through their Counsel, James F. Clark of the law firm of Robertson, Monagle, Eastaugh and Bradley, P.O. Box 1211, Juneau, Alaska 99801.

The protest of the State of Alaska was dated January 16, 1974 and was received January 17, 1974 by the Director, Juneau Area Office, Bureau of Indian Affairs.

The protest of the U.S. Forest Service was dated January 17, 1974 and was received January 18, 1974 by the Director, Juneau Area Office, Bureau of Indian Affairs.

The protest of Mr. F. D. Sloan was dated January 17, 1974 and was received January 18, 1974 by the Director, Juneau Area Office, Bureau of Indian Affairs.

The protest of the Alaska Chapter, Sierra Club was dated January 18, 1974, and it was received on January 21, 1974, by the Director, Juneau Area Office, Bureau of Indian Affairs.

The protest of the Alaska Wildlife Federation and Sportsman Council, Inc., and Philip Holdsworth was dated January 21, 1974, and it was received on January 21, 1974, by the Director, Juneau Area Office, Bureau of Indian Affairs.

Protestant Commissioner, Department of Natural Resources, State of Alaska, states in part as follows: "The findings of fact are defective in that no reasonable effort was made to determine if the persons enrolled to the villages were in fact residents of the villages as required by Sec. 5(b) of the Alaska Native Claims Settlement Act. 85 Stat. 690. The findings

are further defective in that an examination of the Alaska Native Roll Family list for these villages indicates on its face that less than twenty-five enrollees to each village have had adequate residence in their respective villages to be considered domiciled therein on April 1, 1970. To the contrary, the data on the Family List, developed from application forms upon which the enrollee himself furnished the information, indicates a different place of residency for almost all of the enrollees to each of these villages. The findings are further defective in that they do not include an examination of voting and licensing records of the enrolles to determine their legal residence."

Protestant Regional Forester, Forest Service, United States Department of Agriculture states in part: "Haines, according to the 1970 census, was composed of 463 persons in 1970 and 110 of that number was Native. Port Chilkoot consisted of 220 souls on that census, 52 of which were Native. There is no conceivable way that the 162 consists of a majority of 683 or that in accordance with BIA enrollment, 318 consist of a majority."

Protestant Mr. F. D. Sloan states in part: "The combined population of Haines-Port Chilkoot at the time of 1970 census was 683. * * * The majority of the residents at the time of the 1970 census were not Native * * *."

Protestant Alaska Chapter, Sierra Club states in part as follows: "Haines appears to be of a modern and urban character and therefore ineligible."

Protestants Alaska Wildlife Federation and Sportsman Council, Inc., and Philip Holdsworth state in part as follows: "The certification of Haines as a village is protested on the grounds that no village in Southeastern Alakska is eligible for land benefits under the Alaska Native Claims Settlement Act unless they are named in Section 16(a) thereof. Haines is not named. Therefore, it is ineligible for land benefits under the Act."

The Alaska Native Claims Settlement Act of December 18, 1971 (85 Stat. 688–716), and 43 CFR Part 2650 provides for the settlement of certain land claims of Alaska Natives and for other purposes. Section 11(b)(3) of the Act is quoted as follows: "Native villages not listed in subsection (b)(1) hereof shall be eligible for land and benefits under this Act and lands shall be withdrawn pursuant to this section if the Secretary within two and one-half years from the date of enactment of this Act, determines that—

"(A) Twenty-five or more Natives were residents of an established village on the 1970 Census enumeration date as shown by the census or other evidence satisfactory to the Secretary, who shall make findings of fact in each instance; and

"(B) The village is not of a modern and urban character, and a majority of the residents are Natives."

The 1970 Census is not, therefore, the exclusive source of information for the determination of residency. Part 43h of Title 25 of the Code of Federal Regulations provides for the enrollment of the Natives. A main source of "other evidence satisfactory to the Secretary of the Interior" is the official enrollment which not only contains evidence of race but of residence (on the 1970 Census date) as well.

43 CFR 2651.2 contains the authority for the Director, Juneau Area Office, Bureau of Indian Affairs, to act for the Secretary of the Interior in the determination of the eligibility of Natives for land benefits under the Act.

318 Natives have been approved for enrollment in the Native Village of Haines. Affidavits from three Natives of Haines dated December 11, 1973 show that 13 or more Natives lived in Haines in 1970. Haines has an identifiable physical location, the population less than 600 and is not modern or urban, however, to this date the number of Natives certified for enrollment to Haines do not constitute a majority of total residents in Haines.

The Director, Juneau Area Office, Bureau of Indian Affairs, has examined and evaluated the protests together with his record of findings of fact and decision, and does hereby reverse the decision made on December 10, 1973, and published on pages 35028 and 35029 in the FEDERAL REGISTER on December 21, 1973, determining that the Native Village of Haines was eligible for land benefits under said Act.

The Director, Juneau Area Office, Bureau of Indian Affairs hereby determines the Native Village of Haines to now be *ineligible* for land benefits under the Alaska Native Claims Settlement Act.

The decision of the Director, Juneau Area Office, Bureau of Indian Affairs, shall be published in the FEDERAL REGISTER and in one or more newspapers of general circulation in the State of Alaska and a copy of the decision and findings of fact upon which the decision is based shall be mailed to the affected village, all villages located in the region in which the affected village is located, all regional corporations within the State of Alaska, the State of Alaska, and any other party of record. Such decision shall become final unless appealed to the Secretary of the Interior by a notice filed with the Ad Hoc Board as established in § 2651.2 (a)(5) of Title 43 CFR, on or before March 28, 1974. Appellants shall have not more than 15 days from the date of receipt of their notices of appeal within which to file an appeal brief, and the opposing parties shall have not more than 15 days from the date of receipt of the appellant's brief within which to file an answering brief. No more than 15 days shall be allowed for the filing of additional briefs in connection with such appeals. All hearings held in connection with such appeals shall be conducted in the State of Alaska. The decision of the Ad Hoc Board shall be submitted to the Secretary of the Interior for his personal approval.

The Ad Hoc Board is now known as the Alaska Native Claims Appeal Board and its address is P.O. Box 2433, Anchorage, Alaska 99510.

CLARENCE ANTIOQUIA,
Acting Director.

FEBRUARY 15, 1974.

[FR Doc.74-4478 Filed 2-25-74;8:45 am]

KASILOF, ALASKA

Final Decision Concerning Eligibility as Native Village

This is a written decision on protests filed pursuant to 43 CFR Part 2650 by the State of Alaska, by Charles F. Herbert, Commissioner, Department of Natural Resources, Pouch M. Juneau, Alaska 99801; by the Kenai Peninsula Conservation Society by and through John Hakala, President, P.O. Box 563, Soldotna, Alaska 99669; by the Alaska Wildlife Federation and Sportsman Council, Inc. and Mr. Philip Holdsworth by and through James F. Clark of Robertson, Monagle, Eastaugh and Bradley, Attorneys at Law, P.O. Box 1211, Juneau, Alaska 99801; by the Alaska Chapter of the Sierra Club by Jack Hession, Alaska Representative, 2400 Barrow, Anchorage, Alaska 99501; and by the Bureau of Sport Fisheries and Wildlife, Department of the Interior by and through Area Director Gordon W. Watson, 813 D Street, Anchorage, Alaska 99501, hereinafter referred to as protestants.

The protest of the State of Alaska was dated January 18, 1974, and received on January 21, 1974, by the Director, Juneau Area Office, Bureau of Indian Affairs.

The protest of the Kenai Peninsula Conservation Society was dated December 21, 1973, and received December 27, 1973, by the Director, Juneau Area Office, Bureau of Indian Affairs.

The protest of the Alaska Wildlife Federation and Sportsman Council, Inc., and Philip Holdsworth was dated January 21, 1974, and received on January 21, 1974 by the Director, Juneau Area Office, Bureau of Indian Affairs.

The protest of the Alaska Chapter of the Sierra Club was dated January 18, 1974, and received on January 18, 1974, by the Director, Juneau Area Office, Bureau of Indian Affairs.

The protest of the Bureau of Sport Fisheries and Wildlife was dated January 18, 1974, and was received on January 21, 1974, by the Director, Juneau Area Office, Bureau of Indian Affairs.

Protestant Commissioner, Department of Natural Resources, State of Alaska, states in part as follows: "The findings of fact are defective in that no reasonable effort was made to determine if the persons enrolled to the villages were in fact residents of the villages as required by Sec. 5(b) of the Alaska Native Claims Settlement Act, 85 Stat. 690. The findings are further defective in that an examination of the Alaska Native Roll Family list for these villages indicates on its face that less than twenty-five enrollees to each village have had adequate residence in their respective villages to be considered domiciled therein on April 1,

1970. To the contrary, the data on the Family List, developed from application forms upon which the enrollee himself furnished the information, indicates a different place of residency for almost all of the enrollees to each of these villages. The findings are further defective in that they do not include an examination of voting and licensing records of the enrollees to determine their legal residence."

Protestant Kenai Peninsula Conservation Society states: "The village does not meet the qualifications for a village as set forth in the Alaska Land Claims Settlement Act of 1971."

Protestants Alaska Wildlife Federation and Sportsman Council, Inc., and Philip Holdsworth state in part as follows: "Kasilov—The inclusion of Kasilov as a village under the Act is protested for the reasons set forth in the body of the protest with respect to the illegality of the entire enrollment as it has thus far been conducted under the Alaska Native Claims Settlement Act."

Protestant Alaska Chapter of the Sierra Club states in part: "1970 census data showed that 25 Natives were not resident of these villages as of the date of the census."

Protestant Area Director, Bureau of Sport Fisheries and Wildlife, Department of the Interior states: "We contend that neither the identifiable physical locations of Point Possession or Kasilof, nor the minimum residence requirement in relation to identifiable physical village location has been established."

The Alaska Native Claims Settlement Act of December 18, 1971 (85 Stat. 688–716), and 43 CFR, Part 2650 provides for the settlement of certain land claims of Alaska Natives and for other purposes. Section 11(b)(3) of the Act is quoted as follows: "Native villages not listed in subsection (b)(1) hereof shall be eligible for land and benefits under this Act and lands shall be withdrawn pursuant to this section if the Secretary within two and one-half years from the date of enactment of this Act, determines that—

"(A) Twenty-five or more Natives were residents of an established village on the 1970 census enumeration date as shown by the census or other evidence satisfactory to the Secretary, who shall make findings of fact in each instance; and

"(B) The village is not of a modern and urban character, and a majority of the residents are Natives."

The 1970 census is not, therefore, the exclusive source of information for the determination of residency. Part 43h of Title 25 of the Code of Federal Regulations provides for the enrollment of the Natives. A main source of "other evidence satisfactory to the Secretary of the Interior" is the official enrollment which not only contains evidence of race but of residence (on the 1970 census date) as well.

43 CFR 2651.2 contains the authority for the Director, Juneau Area Office, Bureau of Indian Affairs, to act for the Secretary of the Interior in the determination of the eligibility of Natives for land benefits under the Act.

As of January 21, 1974, 41 Natives had been approved for enrollment in the Native Village of Kasilof. On August 27, 1973, a field investigation was completed of Kasilof and at that time 13 Natives who used the village for a period of time in 1970 had been certified for enrollment to this village and such enrollment to Kasilof, represents a majority of the residents of the village in 1970. It had on April 1, 1970, an identifiable physical location evidenced by occupancy consistent with the Natives' own cultural patterns and life style and more than thirteen Natives enrolled thereto have used the village during 1970 as a place where they actually lived for a period of time. The voting and licensing records of the State of Alaska have no bearing on the determination of the eligibility of the enrolled Natives of Kasilof.

The Director, Juneau Area Office, Bureau of Indian Affairs, has examined and evaluated the protests together with his record of findings of fact and decision, and does hereby render a final decision determining that the Native Village of Kasilof is eligible for land benefits under said Act.

The final decision of the Director, Juneau Area Office, Bureau of Indian Affairs, shall be published in the FEDERAL REGISTER and in one or more newspapers of general circulation in the State of Alaska and a copy of the decision and findings of fact upon which the decision is based shall be mailed to the affected village, all villages located in the region in which the affected village is located, all regional corporations within the State of Alaska, the State of Alaska, and any other party of record. Such decision shall become final unless appealed to the Secretary of the Interior by a notice filed with the Ad Hoc Board as established in 43 CFR 2651.2(a)(5), on or before March 28, 1974. Appellants shall have not more than 15 days from the date of receipt of the notice of appeal within which to file an appeal brief, and the opposing parties shall have not more than 15 days from the date of receipt of the appellant's brief within which to file an answering brief. No more than 15 days shall be allowed for the filing of additional briefs in connection with such appeals.

All hearings held in connection with such appeals shall be conducted in the State of Alaska. The decision of the Ad Hoc Board shall be submitted to the Secretary of the Interior for his personal approval. The Ad Hoc Board is now known as the Alaska Native Claims Appeal Board and its address is P.O. Box 2433, Anchorage, Alaska 99510.

CLARENCE ANTIOQUIA,
Acting Director.

FEBRUARY 15, 1974.

[FR Doc.74-4481 Filed 2-25-74;8:45 am]

KNIK, ALASKA

Final Decision Concerning Eligibility as Native Village

This is a written decision on protests filed pursuant to 43 CFR, Part 2650 by the Alaska Chapter, Sierra Club, P.O. Box 2025, Anchorage, Alaska 99510, Alaska Wildlife Federation and Sportsman Council, Inc., and Philip Holdsworth by and through their Counsel, James F. Clark of the law firm of Robertson, Monagle, Estaugh and Bradley, P.O. Box 1211, Juneau, Alaska 99801; Charles F. Herbert, Commissioner, Department of Natural Resources, State of Alaska, Pouch M, Juneau, Alaska 99801; and Matanuska-Susitna Borough, P.O. Box B, Palmer, Alaska 99645; and Eklutna, Inc., by and through their Counsel, Burr, Pease & Kurtz, Inc., 825 W. Eighth Ave., Anchorage, Alaska 99501.

The protest of the Alaska Chapter, Sierra Club was dated January 18, 1974, and was received on January 18, 1974, by the Director, Juneau Area Office, Bureau of Indian Affairs.

The protest of the Alaska Wildlife Federation and Sportsman Council, Inc., and Philip Holdsworth was dated January 21, 1974, and was received on January 21, 1974, by the Director, Juneau Area Office, Bureau of Indian Affairs.

The protest of the Commissioner, Department of Natural Resources, State of Alaska, was dated January 16, 1974, and was received on January 17, 1974, by the Director, Juneau Area Office, Bureau of Indian Affairs.

The protest of the Matanuska-Susitna Borough was dated January 17, 1974, and was received on January 21, 1974, by the Director, Juneau Area Office, Bureau of Indian Affairs.

The protest of Eklutna, Inc., was dated January 17, 1974, and was received on January 21, 1974, by the Director, Juneau Area Office, Bureau of Indian Affairs.

Protestant Alaska Chapter, Sierra Club states in part as follows: "1970 census data showed that 25 Natives were not resident of these villages as of the date of the census."

Protestants Alaska Wildlife Federation and Sportsman Council, Inc., and Philip Holdsworth state in part as follows: "Knik—The Bureau of Indian Affairs printout run November 8, 1973, shows only 8 enrollees to Knik as presently residing there. Knik is not listed as a village in the 1970 census."

Protestant Commissioner, Department of Natural Resources, State of Alaska, states in part as follows: "The findings of fact are defective in that no reasonable effort was made to determine if the persons enrolled to the villages were in fact residents of the villages as required by Sec. 5(b) of the Alaska Native Claims Settlement Act. 85 Stat. 690. The findings are further defective in that an examination of the Alaska Native Roll Family list for these villages indicates on its face that less than twenty-five enrollees to each village have had adequate residence in their respective villages to

be considered domiciled therein on April 1, 1970. To the contrary, the data on the Family List, developed from application forms upon which the enrollee himself furnished the information, indicates a different place of residency for almost all of the enrollees to each of these villages. The findings are further defective in that they do not include an examination of voting and licensing records of the enrollees to determine the legal residence."

Protestant Matanuska-Susitna Borough states in part as follows: "This Notice of Protest has been prepared in conformity with 43 CFR 2651.2 and is accompanied by evidence which shows that Knik is ineligible for certification and benefits pursuant to the Alaska Native Claims Settlement Act."

Protestant Eklutna, Inc., states in part as follows: "This Notice of Protest has been prepared in conformity with 43 CFR 2651.2 and is accompanied by evidence which shows that Knik is ineligible for certification and benefits pursuant to the Alaska Native Claims Settlement Act."

The Alaska Native Claims Settlement Act of December 18, 1971 (85 Stat. 688–716), and 43 CFR Part 2650 provides for the settlement of certain land claims of Alaska Natives and for other purposes. Section 11(b)(3) of the Act is quoted as follows: "Native villages not listed in subsection (b)(1) hereof shall be eligible for land and benefits under this Act and lands shall be withdrawn pursuant to this section if the Secretary within two and one-half years from the date of enactment of this Act, determines that—

"(A) Twenty-five or more Natives were residents of an established village on the 1970 Census enumeration date as shown by the Census or other evidence satisfactory to the Secretary, who shall make findings of fact in each instance; and

"(B) The village is not of a modern and urban character, and a majority of the residents are Natives."

The 1970 Census is not, therefore, the exclusive source of information for the determination of residency. Part 43h of Title 25 of the Code of Federal Regulations provides for the enrollment of the Natives. A main source of "other evidence satisfactory to the Secretary of the Interior" is the official enrollment which not only contains evidence of race but of residence (on the 1970 Census date) as well.

43 CFR 2651.2 contains the authority for the Director, Juneau Area Office, Bureau of Indian Affairs, to act for the Secretary of the Interior in the determination of the eligibility of Natives for land benefits under the Act.

As of January 21, 1974, 29 Natives had been approved for enrollment in the Native Village of Knik. On August 28, 1974, a field investigation was completed of Knik and at that time 13 Natives who used the village for a period of time in 1970 had been certified for enrollment to this village and such enrollment was approved on December 17, 1973. The 29 Natives who have been approved for enrollment to Knik, represent a majority of the residents of the village in 1970. It had on April 1, 1970, an identifiable physical location evidenced by occupancy consistent with the Natives' own cultural patterns and life style and thirteen Natives enrolled thereto have used the village during 1970 as a place where they actually lived for a period of time. The voting and licensing records of the State of Alaska have no bearing on the determination of their eligibility of the enrolled Natives of Knik.

The Director, Juneau Area Office, Bureau of Indian Affairs, has examined and evaluated the protests together with his record of findings of fact and decision, and does hereby render a final decision determining that the Native Village of Knik is eligible for land benefits under said Act.

The final decision of the Director, Juneau Area Office, Bureau of Indian Affairs, shall be published in the FEDERAL REGISTER and in one or more newspapers of general circulation in the State of Alaska and a copy of the decision and findings of fact upon which the decision is based shall be mailed to the affected village, all villages located in the region in which the affected village is located, all regional corporations within the State of Alaska, the State of Alaska, and any other party of record. Such decision shall become final unless appealed to the Secretary of the Interior by a notice filed with the Ad Hoc Board as established in 43 CFR 2651.2(a)(5), on or before March 28, 1974. Appellants shall have not more than 15 days from the date of receipt of the notice of appeal within which to file an appeal brief, and the opposing parties shall have not more than 15 days from the date of receipt of the appellant's brief within which to file an answering brief. No more than 15 days shall be allowed for the filing of additional briefs in connection with such appeals.

All hearings held in connection with such appeals shall be conducted in the State of Alaska. The decision of the Ad Hoc Board shall be submitted to the Secretary of the Interior for his personal approval. The Ad Hoc Board is now known as the Alaska Native Claims Appeal Board and its address is P.O. Box 2433, Anchorage, Alaska 99510.

CLARENCE ANTIOQUIA,
Acting Director.

FEBRUARY 15, 1974.

[FR Doc.74-4475 Filed 2-25-74;8:45 am]

POINT POSSESSION, ALASKA

Final Decision Concerning Eligibility as Native Village

This is a written decision on protests filed pursuant to 43 CFR Part 2650 by the State of Alaska, by Charles F. Herbert, Commissioner, Department of Natural Resources, Pouch M, Juneau, Alaska 99801; by the Forest Service, United States Department of Agriculture by and through the Alaska Region Forester, C. A. Yates, P.O. Box 1628, Juneau, Alaska 99801; by the Kenai Peninsula Conservation Society by and through John Hakala, President, P.O. Box 563, Soldotna, Alaska 99669; by the Alaska Wildlife Federation and Sportsman Council, Inc. and Mr. Philip Holdsworth by and through James F. Clark of Robertson, Monagle, Eastaugh and Bradley, Attorneys at Law, P.O. Box 1211, Juneau, Alaska 99801; by the Alaska Chapter of the Sierra Club by Jack Hession, Alaska Representative, 2400 Barrow, Anchorage, Alaska 99501; and by the Bureau of Sport Fisheries and Wildlife, Department of the Interior by and through Area Director Gordon W. Watson, 813 D Street, Anchorage, Alaska 99501, hereinafter referred to as protestants.

The protest of the State of Alaska was dated January 18, 1974, and received on January 21, 1974, by the Director, Juneau Area Office, Bureau of Indian Affairs.

The protest of the United States Forest Service was dated January 18, 1974, and was received on January 21, 1974, by the Director, Juneau Area Office, Bureau of Indian Affairs.

The protest of the Kenai Peninsula Conservation Society was dated December 21, 1973, and was received December 27, 1973, by the Director, Juneau Area Office, Bureau of Indian Affairs.

The protest of the Alaska Wildlife Federation and Sportsman Council, Inc., and Philip Holdsworth was dated January 21, 1974, and received on January 21, 1974, by the Director, Juneau Area Office, Bureau of Indian Affairs.

The protest of the Alaska Chapter of the Sierra Club was dated January 18, 1974, and received on January 18, 1974, by the Director, Juneau Area Office, Bureau of Indian Affairs.

The protest of the Bureau of Sport Fisheries and Wildlife was dated January 18, 1974, and received on January 21, 1974, by the Director, Juneau Area Office, Bureau of Indian Affairs.

Protestant Commissioner, Department of Natural Resources, State of Alaska, states in part as follows: "The findings of fact are defective in that no reasonable effort was made to determine if the persons enrolled to the villages were in fact residents of the villages as required by Sec. 5(d) of the Alaska Native Claims Settlement Act. 85 Stat. 690. The findings are further defective in that an examination of the Alaska Native Roll Family list for these villages indicates on its face that less than twenty-five enrollees to each village have had adequate residence in their respective villages to be considered domiciled therein on April 1, 1970. To the contrary, the data on the Family List, developed from application forms upon which the enrollee himself furnished the information, indicates a different place of residency for almost all of the enrollees to each of these villages. The findings are further defective in that they do not include an examination of voting and licensing records of the

enrollees to determine their legal residence."

Protestant Kenai Peninsula Conservation Society states: "The village does not meet the qualifications for a village as set forth in the Alaska Land Claims Settlement Act of 1971."

Protestant Regional Forester, Forest Service, United States Department of Agriculture states in part as follows: "Enrollment to Anton Larsen Bay or Point Possession does not meet the requirements of Sec. 5(b) and Sec. 3(c) of the ANCSA. The Interior Department has, through its regulations and procedures distorted and ignored the actual language of the Act. The enrollment of the Natives as set out in the ANCSA, Sec. 5(b), is quite specific: 'The roll prepared by the Secretary shall show for each Native * * * the region and the village or other place in which he resided on the date of the 1970 census enumeration, and he shall be enrolled according to such residence.' The Area Director, in his Anton Larsen Bay and Point Possession decisions, would ignore these pertinent requirements of the Act on enrollment by quoting village requirements Sec. 11(b)(2)(A), 'less than twenty-five Natives were residents of the village on the 1970 census enumeration date as shown by the census or other evidence satisfactory to the Secretary * * *'."

Protestants Alaska Wildlife Federation and Sportsman Council, Inc., and Philip Holdsworth state in part as follows: "The Bureau of Indian Affairs printout run November 8, 1973, shows none of the enrollees to Point Possession as presently living there. Moreover, the 1970 census does not list it as a village."

Protestant Alaska Chapter of the Sierra Club states in part: "1970 census data showed that 25 Natives were not resident of these villages as of the date of the census."

Protestant Area Director, Bureau of Sport Fisheries and Wildlife, Department of the Interior states: "We contend that neither the idetifiable physical locations of Point Possession or Kasilof, nor the minimum residence requirement in relation to identifiable phsyical village location has been established."

The Alaska Native Claims Settlement Act of December 18, 1971 (85 Stat. 688–716), and 43 CFR Part 2650 provides for the settlement of certain land claims of Alaska Natives and for other purposes. Section 11(b)(3) of the Act is quoted as follows: "Native villages not listed in subsection (b)(1) hereof shall be eligible for land and benefits under this Act and lands shall be withdrawn pursuant to this section if the Secretary within two and one-half years from the date of enactment of this Act, determines that—

"(A) Twenty-five or more Natives were residents of an established village on the 1970 census enumeration date as shown by the census or other evidence satisfactory to the Secretary, who shall make findings of fact in each instance; and

"(B) The village is not of a modern and urban character, and a majority of the residents are Natives."

The 1970 census is not, therefore, the exclusive source of information for the determination of residency. Part 43h of Title 25 of the Code of Federal Regulations provides for the enrollment of the Natives. A main source of "other evidence satisfactory to the Secretary of the Interior" is the official enrollment which not only contains evidence of race but of residence (on the 1970 census date) as well.

43 CFR 2651.2 contains the authority for the Director, Juneau Area Office, Bureau of Indian Affairs, to act for the Secretary of the Interior in the determination of the eligibility of Natives for land benefits under the Act.

As of January 21, 1974, 34 Natives had been approved for enrollment in the Native Village of Point Possession. On August 23, 1973, a field investigation was completed of Point Possession and at that time 13 Natives who used the village for a period of time in 1970 had been certified for enrollment to this village and such enrollment to Anton Larsen Bay, represents a majority of the residents of the village in 1970. It had on April 1, 1970, an identifiable physical location evidenced by occupancy consistent with the Natives' own cultural patterns and life style and more than thirteen Natives enrolled thereto have used the village during 1970 as a place where they actually lived for a period of time. The voting and licensing records of the State of Alaska have no bearing on the determination of the eligibility of the enrolled Natives of Point Possession.

The Director, Juneau Area Office, Bureau of Indian Affairs, has examined and evaluated the protests together with his record of findings of fact and decision, and does hereby render a final decision determining that the Native Village of Point Possession is eligible for land benefits under said Act.

The final decision of the Director, Juneau Area Office, Bureau of Indian Affairs, shall be published in the FEDERAL REGISTER and in one or more newspapers of general circulation in the State of Alaska and a copy of the decision and findings of fact upon which the decision is based shall be mailed to the affected village, all villages located in the region in which the affected village is located, all regional corporations within the State of Alaska, the State of Alaska, and any other party of record. Such decision shall become final unless appealed to the Secretary of the Interior by a notice filed with the Ad Hoc Board as established in 43 CFR 2651.2(a)(5), on or before March 28, 1974. Appellants shall have not more than 15 days from the date of receipt of the notice of appeal within which to file an appeal brief, and the opposing parties shall have not more than 15 days from the date of receipt of the appellant's brief within which to file an answering brief. No more than 15 days shall be allowed for the filing of additional briefs in connection with such appeals.

All hearings held in connection with such appeals shall be conducted in the State of Alaska. The decision of the Ad Hoc Board shall be submitted to the Secretary of the Interior for his personal approval. The Ad Hoc Board is now known as the Alaska Native Claims Appeal Board and its address is P.O. Box 2433, Anchorage, Alaska 99510.

CLARENCE ANTIOQUIA,
Acting Director.

FEBRUARY 15, 1974.

[FR Doc.74-4480 Filed 2-25-74;8:45 am]

Bureau of Land Management

[N-219]

NEVADA

Proposed Withdrawal of Desert National Wildlife Range From Mineral Entry

FEBRUARY 15, 1974.

A request to withdraw the lands described below from location under the mining laws, 30 U.S.C. Ch. 2, but not from leasing under the mineral leasing laws, has been filed by the Bureau of Sport Fisheries and Wildlife. The lands involved are withdrawn and reserved from appropriation under the public land laws as the Desert National Wildlife Range by Public Land Order 4079 of August 31, 1966.

The withdrawal of the lands from the mining laws will further protect the area which is set aside for protection, enhancement and maintenance of wildlife resources, including bighorn sheep. Disturbance of the range by prospecting and/or mining activity cannot be tolerated in an area where wildlife survival depends on already sparse water and forage supplies.

For a period until March 28, 1974, all persons who wish to submit comments, suggestions, or objections in connection with the proposed withdrawal may present their views in writing to the undersigned officer of the Bureau of Land Management, Department of the Interior, 300 Booth Street, Reno, Nevada 89502. The Department's regulations (43 CFR 2351.4(c)) provide that the authorized officer of the Bureau of Land Management will undertake such investigations as are necessary to determine the existing and potential demand for the lands and their resources.

The authorized officer will also prepare a report for consideration by the Secretary of the Interior who will determine whether or not the lands will be withdrawn as requested.

The determination of the Secretary on the application will be published in the FEDERAL REGISTER. A separate notice will be sent to each interested party of record.

If circumstances warrant, a public hearing will be held at a convenient time and place, which will be announced.

The lands involved in the application are:

MOUNT DIABLO MERIDIAN, NEVADA

T. 16 S., R. 58 E.,
Sec. 10, E½;
Secs. 11, 12 and 13;
Sec. 14, E½;
Sec. 24.
T. 15 S., R. 59 E.

T. 16 S., R. 59 E.,
Secs. 1 to 30, inclusive;
Sec. 31, NE¼;
Secs. 32 to 36, inclusive.
T. 17 S., R. 59 E.,
Secs. 1 to 4, inclusive;
Sec. 5, E½;
Sec, 7, SW¼, E½;
Secs. 8 to 18, inclusive;
Secs. 21 to 28, inclusive;
Secs. 33 to 36, inclusive.
Tps. 9 to 12, inclusive, 12½, and 13 to 15, inclusive, 16 and 17 S., R. 60 E.
T. 18 S., R. 60 E.,
Secs. 1 to 18, inclusive;
Secs. 22, 23, 24;
Sec. 25, N½;
Sec. 26, N½;
Sec. 27, N½.
Tps. 9 to 12, inclusive, 12½, and 13 to 16, inclusive, 17 and 18 S., R, 61 E.
T. 9 S., R. 62 E.,
Sec. 4, S½S½;
Sec. 5, NW¼SW¼, S½S½;
Sec. 6, SE¼NE¼, W½NE¼, NW¼, S½;
Secs. 7, 8 and 9;
Sec. 10, W½E½, W½;
Sec. 15, W½E½, W½;
Secs. 16 to 21, inclusive;
Sec. 22, W½E½, W½;
Sec. 27, W½E½, W½;
Secs. 28 to 33, inclusive;
Sec. 34, W½E½, W½.
T. 10 S., R, 62 E.,
Secs. 3 to 10, inclusive;
Sec. 14, SE¼NW¼, W½NW¼, SW¼;
Secs. 15 to 22, inclusive;
Sec. 23, W½, W½SE¼;
Secs. 26 to 35, inclusive;
Sec. 36, W½W½.
T. 11 S., R. 62 E.,
Sec. 1, W½W½;
Secs. 2 to 36, inclusive.
Tps. 12, 12½, 13, 14, 15, 16 and 17 S., R. 62 E.
T. 18 S., R. 62 E.,
Sec. 1 to 31, incl.
Tps. 9 to 13, incl., 14 and 15 S., R. 54 E., located within Lincoln and Clark Counties.
Tps. 9, 10, 11, 12, 13, 14, 15 S., R. 55 E.
Tps. 9, 10, 11, 12, 13, 14 and 15 S., R. 55½ E.
Tps. 9, 10, 11, 12, 13, 14 and 15 S., R. 56 E.
Tps. 9, 10, 11, 12, 13, 14 and 15 S., R. 57 E.,
T. 16 S., R. 57 E.,
Secs. 1 to 9, incl.;
Tps. 9, 10, 11, 12, 13, 14 and 15 S., R. 58 E.
T. 16 S., R. 58 E.,
Secs. 1 to 9, incl.;
Sec. 10, W½;
Sec. 14, W½;
Secs. 15 to 23, incl.;
Secs. 25, 26, 27, 34, 35 and 36.
Tps. 9, 10, 11, 12, 13 and 14 S., R. 59 E.
T. 16 S., R. 59 E.,
Sec. 31, W½SE¼.
T. 17 S., R. 59 E.,
Sec. 5, W½;
Sec. 6;
Sec. 7, NW¼.
T. 18 S., R. 62 E.,
Secs. 32 to 36, incl.

The areas described aggregate approximately 1,583,000 acres in Clark and Lincoln Counties.

ERNEST T. GROVER,
Acting Chief,
Division of Technical Services.

[FR Doc.74-4474 Filed 2-25-74;8:45 am]

UTAH

Competitive Lease Offer of Oil Shale Lands

Notice is hereby given that on March 12, 1974, Utah TRACT U-a, as hereafter described in paragraph 1, will be offered for oil shale lease be sealed bids to the qualified bidder submitting the highest amount per acre as bonus for the privilege of leasing the lands in accordance with the provisions of the Mineral Leasing Act of February 25, 1920 (41 Stat. 437), as amended (30 U.S.C. 181-263), and the general notice of Sale of Oil Shale Leases published in the FEDERAL REGISTER of November 30, 1973.

1. TRACT U-A:

T. 10 S., R. 24 E., SLM,
Sec. 19, E½;
Secs. 20, 21, 22, 27, 28, and 29, all;
Sec. 30, E½;
Sec. 33, N½;
Sec. 34, N½.
The area described aggregates 5,120.00 acres.

2. *Lease terms.* The lease will be issued on a form the full text of which is published as Appendix "A" to the general Notice of Sale published in the FEDERAL REGISTER on November 30, 1973. The lease will be issued for a period of 20 years and so long thereafter as production is had in commercial quantities, subject to readjustment of terms at the end of each 20-year period. The lessee will be required to pay royalty on production in the amount and manner prescribed in Section 7 of the lease, and to maintain a bond as provided in Section 9.

3. *Minimum royalty.* Section (7) (e) (1) of the lease form requires the payment of a minimum royalty for the sixth and each succeeding year which shall for this tract be based upon the following production rate and oil shale grade:

Tract	Shale grade	6th Year production rate	12th Year production rate
	Gallons per ton	Thousands of tons per year	Thousands of tons per year
Tract U-a..	30	203	2,030

4. *Bidding procedures.* The lease will be offered competitively through sealed bidding. A lease will be issued only to the qualified bidder submitting the highest amount per acre as a bonus for the privilege of leasing the lands. No specific form of bid is required but all bids must identify the lease sale and must show the total amount bid, the amount bid per acre, and the amount submitted with the bid. Oil and Gas Bid Form No. 3120-17 may be adapted for this purpose. No telephonic or telegraphic bids will be accepted, and no oil payment, overriding royalty, logarithmic, or sliding scale bid will be considered. Bids shall not be modified after they have been submitted. Bids must be for the full tract described in this Notice of Sale. Bids must be submitted in sealed envelopes plainly marked "Sealed Bid for Oil Shale Lease. Not to be opened before 10 a.m., m.d.t. on March 12, 1974." Bids may be mailed or delivered in person until 10 a.m., m.d.t. March 12, 1974, to the State Director, Utah State Office, Bureau of Land Management, Federal Building, 125 South State, Salt Lake City, Utah. Bids received after that time will be returned unopened. Bidders are warned against violation of section 1860 in Title 18 U.S.C. prohibiting unlawful combination or intimidation of bidders.

5. *Payment of bonus and advance rental.* All bids must be accompanied by a certified check, cashier's check, bank draft, money order, or cash for one-fifth of the bonus bid payable to the Bureau of Land Management, which amount shall be returned to the bidder after the lease sale should he be an unsuccessful bidder. If the bidder, after being notified that his bid has been accepted and that he will be awarded a lease, fails to comply with the applicable regulations or the terms of this notice, or if he fails to execute the lease within 15 days after receiving the lease form, his deposit will be forfeited.

Each bid must also be accompanied by a certified check, cashier's check, bank draft, money order, or cash for the first year's annual rental of $2,560.00. This amount shall be returned to all unsuccessful bidders after the lease sale.

6. *Evidence of qualifications.* Each bid must be accompanied by a statement over the bidder's signature or that of his authorized agent with respect to his qualifications. The statement shall contain the following information:

(a) If the bidder is an individual, a statement as to whether native born or naturalized; if an association, it must submit a certified copy of the articles of association and a statement by its members as to their citizenship. If the bidder is a corporation, it must submit statements showing: (i) The State in which it is incorporated; (ii) That it is authorized to hold leases for oil shale deposits, and the names of the officers authorized to act in such matters in behalf of the corporation; (iii) The percentage of the corporate voting stock and of all the stock owned by aliens or those having addresses outside the United States; and (iv) The name, address, and citizenship of any stockholder owning or controlling 20 percent or more of the corporate stock of any class. If more than 10 percent of the stock is owned or controlled by or in behalf of aliens, or persons who have addresses outside the United States, the corporation must give their names and addresses, the amount and class of stock held by each, and to the extent known to the corporation or which reasonably can be ascertained by it, the facts as to the citizenship of each. The bid of a corporation also shall be accompanied by a copy either of the minutes of the meeting of the board of directors or of the by-laws indicating that the person signing the bid has authority to do so, or, in lieu of such a copy, a certificate by the Secretary of the corporation to that effect, over the corporate seal, or appropriate reference to the record of the Bureau of Land Management in connection with which such articles and authority have been furnished previously; and

(b) The certification required by 41 CFR 60-1.7(b) and Executive Order No.

11246 of September 24, 1965, as amended by Executive Order No. 11375, on Form 1140–8 (November 1973) and Form 1140–7 (December 1971).

7. *Bid opening.* The bids will be opened at 10 a.m., MDT March 12, 1974, at the Utah State Office, Bureau of Land Management, Federal Building, 125 South State, Salt Lake City, Utah 84138. The opening of bids is for the purpose of publicly announcing and recording bids received and no bids will be accepted or rejected at that time. If the Department is prohibited for any reason from opening any bid before midnight, MDT March 12, 1974, that bid will be returned unopened to the bidder as soon thereafter as possible.

8. *Acceptance or rejection of bids.* No bid for this tract will be accepted and no lease for this tract will be awarded to any bidder unless the bidder has complied with all requirements of this Notice, his bid is the highest for the offered tract, and the amount of the bonus bid has been determined to be adequate by the United States. The Government reserves the right to reject any or all bids. Any cash, checks, drafts, or money orders submitted with the bid may be deposited in an unearned escrow account in the Treasury during the period the bids are being considered. Such a deposit does not constitute and shall not be construed as acceptance of any bids on behalf of the United States.

9. *Preliminary Development Plan.* Within forty-eight hours after being informed that his bid has been accepted and that a lease will be issued to him, the successful bidder must transmit a preliminary development plan, in duplicate, to the Officer conducting the lease sale. This plan will be made public upon issuance of the lease, and, therefore, confidential information relative to the lessee's operations should not be included in the submission. Confidential information should be submitted in the same manner, but under separate cover. The submission or acceptance of these plans will not be binding on the lessee or lessor and will not authorize any action by the lessee, but the plan is required for the lessor's guidance in establishing initial supervision of the lessee's activities. The preliminary development plan should include the method of development, the proposed location of on- and off-site facilities, the schedule for development, and monitoring programs to determine environmental criteria.

10. *Interest of the State of Utah.* The State of Utah claims that it is entitled to the lands offered for lease by this sale and to any bonus and royalty monies that many result therefrom. The claim is based upon the State's right under R.S. 2275 and 2276, as amended (43 USC 851–852) to make selections of public lands in lieu of other lands lost to it by virtue of Federal withdrawals and for other reasons. Applications for transfer of the lands to the State of Utah are presently pending before the Secretary, but have not been approved. The State has indicated that it intends to file a lawsuit, perhaps before the lease sale which is the subject of this notice is held, to determine its right to the lands. In the meantime, the State has agreed by the execution of an appropriate document by its Governor and Board of State Lands that in the event it acquires title to the lands offered for lease by this sale, whether by action of the Secretary, court order or otherwise, subsequent to the issuance of an oil shale lease by the United States on those lands, the State will succeed the United States as lessor under that lease and will fully honor all terms and conditions of the lease.

11. *Further information.* Information concerning this oil shale lease sale may be obtained from the Oil Shale Coordinator, Room 5623, Interior Building, Washington, D.C. 20240; the Deputy Oil Shale Coordinator, Building 56, Denver Federal Center, Denver, Colorado; the Chief, Division of Upland Minerals, Bureau of Land Management, Room 7146, Interior Building, 18th and C Streets NW., Washington, D.C. 20240; and the State Director, Utah State Office, Bureau of Land Management, Federal Building, 125 South State, Salt Lake City, Utah 84138.

CURT BERKLUND,
Director,
Bureau of Land Management.

Approved: February 22, 1974.

JACK O. HORTON,
Assistant Secretary
of the Interior.

[FR Doc.74–4618 Filed 2–25–74;9:29 am]

DEPARTMENT OF COMMERCE

National Oceanic and Atmospheric Administration

COHANZICK ZOO

Receipt of Application for Public Display Permit

Notice is hereby given that the following applicant has applied in due form for a permit to take marine mammals for public display as authorized by the Marine Mammal Protection Act of 1972 and the Regulations Governing the Taking and Importing of Marine Mammals.

Cohanzick Zoo, City Park, Bridgeton, New Jersey 08302, to take one (1) female California sea lion (*Zalophus californianus*) for public display.

The sea lion will be taken from the California Channel Islands by a professional collector. The sea lion will be taken from the beach with a hoop net, under appropriate wind and temperature conditions, acclimated by the collector, and transported by commercial airlines to the Cohanzick facility.

The sea lion display includes a 150 feet long section of a natural freshwater stream, which is 40 feet wide and eight feet deep. Hauling areas consisting of sandy beaches and stone, arranged to simulate the native environment of sea lions, extend approximately 30 feet on either side of the stream. Two sea lions have been successfully maintained in this facility for two and one-half years. The requested sea lion will also be maintained in this facility, to supplement the existing display and to potentially form a breeding colony.

The Curator of Cohanzick Zoo, Mr. Henry Ricci, has worked with zoological parks for 20 years. Six other staff members, each experienced in animal husbandry, have been with Cohanzick Zoo for three years.

The Cohanzick Zoo, a non-profit organization operated by the City of Bridgeton Recreation Department, is currently undergoing re-building. Approximately 100,000 visitors are anticipated annually. The sea lion display forms a focal point for the Zoo's displays, and is adjacent to and forms a major part of the educational program at the Zoo.

Documents submitted in connection with this application are available as follows:

Office of the Director, National Marine Fisheries Service, Washington, D.C. 20235, telephone 202–343–4543;
Regional Director, National Marine Fisheries Service, Northeast Region, Federal Building, 14 Elm Street, Gloucester, Massachusetts 01930, telephone 617–281–0640;
Regional Director, National Marine Fisheries Service, Southwest Region, 300 South Ferry Street, Terminal Island, California 90731, telephone 213–548–2575.

Concurrent with the publication of this notice in the FEDERAL REGISTER the Secretary of Commerce is sending copies of this application to the Marine Mammal Commission and the Committee of Scientific Advisors.

Interested parties may submit written data or views on this application on or before March 13 to the Director, National Marine Fisheries Service, Department of Commerce, Washington, D.C. 20235.

All statements and opinions contained in this notice in support of this application are those of the applicant and do not reflect the views of the National Marine Fisheries Service.

Dated: February 20, 1974.

JACK W. GEHRINGER,
Acting Director, National
Marine Fisheries Service.

[FR Doc.74–4442 Filed 2–25–74;8:45 am]

FISH AND WILDLIFE SERVICE

Notice of Receipt of Application for Scientific Research Permit

Notice is hereby given that the following applicant has applied in due form for a permit to take marine mammals for scientific research as authorized by the Marine Mammal Protection Act of 1972 and the Regulations Governing the Taking and Importing of Marine Mammals.

U.S. Fish and Wildlife Service, Department of the Interior, 813 D Street, Anchorage, Alaska 99501, to take up to 25 carcasses of ringed seals (*Pusa hispida*) and up to 10 carcasses of bearded seals (*Erignathus barbatus*) for scientific research.

The dead seal specimens will be collected between March 1, 1974, and February 28, 1975, from the north coast of Alaska and sea ice north of Alaska. The desired specimens will have been previously killed by polar bears. No seals will be killed by the collectors.

The proposed collection constitutes part of the continuing studies on Alaskan polar bears which are conducted by the U.S. Fish and Wildlife Service. These studies are directed by Mr. Jack W. Lentfer, who has conducted polar bear studies for the State of Alaska and the United States Fish and Wildlife Service since 1965. An application has been submitted to the Department of the Interior for a permit to conduct those aspects of the studies which relate directly to polar bears.

The specimens of ringed and bearded seals killed by polar bears are specifically desired to permit determination of the sex and age distribution of seals in relation to polar bear distribution and food habits.

Documents submitted in connection with this application are available as follows:

Office of the Director, National Marine Fisheries Service, Washington, D.C. 20235, telephone 202-343-4543;

Regional Director, National Marine Fisheries Service, Alaska Region, P.O. Box 1668, Juneau, Alaska 99801, telephone 907-586-7221.

Concurrent with the publication of this notice in the FEDERAL REGISTER the Director, National Marine Fisheries Service, is sending copies of the application to the Marine Mammal Commission and the Committee of Scientific Advisors.

Interested parties may submit data or views on this application on or before March 28 to the Director, National Marine Fisheries Service, Department of Commerce, Washington, D.C. 20235.

All statements and opinions contained in this notice in support of this application are those of the Applicant and do not reflect the views of the National Marine Fisheries Service.

Dated: February 15, 1974.

JACK W. GEHRINGER,
Acting Director, National Marine Fisheries Service.

[FR Doc.74-4444 Filed 2-25-74;8:45 am]

HOWARD E. WINN

Issuance of Permit for Marine Mammals

On December 10, 1973, notice was published in the FEDERAL REGISTER (38 FR 34005) that an application had been filed with the National Marine Fisheries Service by Dr. Howard E. Winn, Professor of Oceanography and Zoology, University of Rhode Island, Kingston, Rhode Island 02881 for a permit to take and import two grey seal pups (*Halichoerus grypus*) for scientific research on the vocal behavior of grey seals.

Notice is hereby given that, on February 15, 1974, and as authorized by the provisions of the Marine Mammal Protection Act of 1972 (16 U.S.C. 1361-1407), the National Marine Fisheries Service issued a Permit to Howard E. Winn, subject to certain conditions set forth therein. The Permit is available for review by interested persons in the Office of the Director, National Marine Fisheries Service, Washington, D.C. 20235.

Dated: February 15, 1974.

JACK W. GEHRINGER,
Acting Director, National Marine Fisheries Service.

[FR Doc.74-4445 Filed 2-25-74;8:45 am]

MYSTIC MARINELIFE AQUARIUM

Issuance of Permit for Marine Mammals

On December 17, 1973, notice was published in the FEDERAL REGISTER (38 FR 34680) that an application had been filed with the National Marine Fisheries Service by Mystic Marinelife Aquarium, P.O. Box 190, Mystic, Connecticut 06335, for a permit to take certain marine mammals for the purpose of public display.

Notice is hereby given that on February 20, 1974, and as authorized by the provisions of the Marine Mammal Protect Act of 1972 (16 U.S.C. 1361-1407), the National Marine Fisheries Service issued a Permit to Mystic Marinelife Aquarium for three pilot whales (*Globicephala macrorhyncha*). The activities authorized by this Permit are subject to certain conditions set forth therein. The Permit is available for review by interested parties in the Office of the Director, National Marine Fisheries Service, Washington, D.C. 20235.

Dated: February 20, 1974.

JACK W. GEHRINGER,
Acting Director, National Marine Fisheries Service.

[FR Doc.74-4443 Filed 2-25-74;8:45 am]

SEA LIFE, INC.

Issuance of Permit for Marine Mammals

On November 20, 1973, notice was published in the FEDERAL REGISTER (38 FR 31982) that an application had been filed with the National Marine Fisheries Service by Sea Life, Incorporated, Makapuu Point, Waimanalo, Hawaii 96795, for a permit to take or import certain marine mammals for public display.

Notice is hereby given that, on February 8, 1974, and as authorized by the provisions of the Marine Mammal Protection Act of 1972 (16 U.S.C. 1361-1407), the National Marine Fisheries Service issued a Permit to Sea Life, Incorporated, for the taking or importing of marine mammals as set out below:

Scientific name	Common name	Number requested	Number granted
Stenella longirostris.	Spinner dolphin	17	11
Steno bredanensis.	Rough-toothed dolphin.	5	5
Tursiops gilli.	Pacific bottlenose dolphin.	8	8
Pseudorca crassidens.	False killer whale.	3	3
Globicephala macrorhyncha.	Pilot whale	3	2
Feresa attenuata.	Pygmy killer whale.	4	0
Ziphius cavirostris.	Cuvier's beaked whale.	2	0
Grampus griseus.	Risso's dolphin.	2	0
Zalophus californianus.	California sea lion.	14	14
Phoca vitulina.	Harbor seal	4	4
Hydrurga leptonyx	Leopard seal	2	2
Mirounga angustirostris.	Elephant seal	2	0

The activities authorized by this Permit are subject to certain conditions set forth therein. The Permit is available for review by interested persons in the Office of the Director, National Marine Fisheries Service, Washington, D.C. 20235.

Dated: February 8, 1974.

JACK W. GEHRINGER,
Acting Director, National Marine Fisheries Service.

[FR Doc.74-4446 Filed 2-25-74;8:45 am]

United States Travel Service

TRAVEL ADVISORY BOARD

Notice of Meeting

The Travel Advisory Board of the U.S. Department of Commerce will meet March 12, 1974, at 9:30 A.M., in Room 4830 of the Main Commerce Building, 14th Street and Constitution Avenue NW., Washington, D.C. 20230.

Established in July, 1968, the Travel Advisory Board consists of senior representatives of 15 U.S. travel industry segments who are appointed by the Secretary of Commerce to serve two year terms.

Members advise the Secretary of Commerce and Assistant Secretary of Commerce for Tourism on policies and programs designed to accomplish the purposes of the International Travel Act of 1961, as amended.

Agenda items are as follows:

1. Opening remarks by Assistant Secretary of Commerce for Tourism, C. Langhorne Washburn.
2. 1973 U.S. arrivals and departures, and tourism earnings and expenditures.
3. Discussion of highlights of USTS activities, January to March, 1974.
4. Discussion of progress under Integrated Marketing Plan and Measurement System, and of concluding report from IMA, Inc., mailed to TAB members on January 24.
5. Discussion of energy situation as it affects tourism and USTS.
6. Adjournment.

A limited number of seats—approximately 14—will be available to observers from the public and the press. The public will be permitted to file written statements with the Committee before or after the meeting. To the extent time is

available the presentation of oral statements will be allowed.

Robert Jackson, Director of Information Services, of the United States Travel Service, Room 1525, U.S. Department of Commerce, Washington, D.C. 20230, (Telephone 202/967-4987) will respond to public requests for information about the meeting.

C. LANGHORNE WASHBURN,
Assistant Secretary for Tourism, U.S. Department of Commerce.

[FR Doc.74-4401 Filed 2-25-74;8:45 am]

DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT

[Docket No. D-74-267]

REGIONAL ADMINISTRATORS, ET AL.

Redelegation of Authority With Respect to Loan and Contract Servicing

The redelgation of authority to Regional Administrator et al., with respect to loan and contract servicing published at 35 FR 16104, October 14, 1970, as amended at 36 FR 1488, January 30, 1971; 36 FR 21539, November 10, 1971; 37 FR 104, January 5, 1972; 37 FR 14427, July 20, 1972; 38 FR 1298, January 11, 1973; and 38 FR 21517, August 9, 1973, is further amended in the following respects:

1. Section B is revised to read as follows:

"Sec. B. *Authority redelegated with respect to the College Housing Program.* Each Regional Administrator, Deputy Regional Administrator, Area Director, Deputy Area Director, and Director, Housing Management Division, Area Office, is authorized to exercise the power and authority of the Secretary of Housing and Urban Development in connection with servicing loans and grants for college housing under title IV of the Housing Act of 1950 (12 U.S.C. 1749-1749c), except the power and authority specified in section D."

2. A new section C is added to read as follows:

"Sec. C. *Authority redelegated with respect to the Program for the Elderly or Handicapped.* Each Regional Administrator, Deputy Regional Administrator, Area Dircetor, Deputy Area Director, Insuring Office Director, Deputy Insuring Office Director, and Director, Housing Management Division, Area and Insuring Office, is authorized to exercise the power and authority of the Secretary of Housing and Urban Development in connection with servicing loans for housing for the elderly or handicapped under section 202 of the Housing Act of 1959 (12 U.S.C. 1701q), except the power and authority specified in section D."

3. A new section D is added to read as follows:

"Sec. D. *Authority excepted.* There is excepted from the authority delegated under section B and section C the power to:

1. Sue and be sued.

2. Establish the rate of interest on Federal loans and advances.

3. Issue notes or other obligations for purchase by the Secretary of the Treasury.

4. Issue rules and regulations.

5. Exercise the power and authority under section 402(a) and section 402(c) (1-9) of the Housing Act of 1950 (12 U.S.C. 1749(a) and 1749(c) (1)-(9)).

4. The present section C is redesignated section E.

5. The present section D is redesignated section F.

6. The present section E is redesignated section G and is revised to read as follows:

"Sec. G. *Exercise of redelegated authority.* Redelegations of authority made under sections A through G shall not be construed to modify or otherwise affect the administrative and supervisory powers of the Regional Administrator, Area Director, or Insuring Office Director, or any of them, to whom a delegate is responsible.

(Secretary's delegation of authority to redelegate published at 36 FR 5005, Mar. 16, 1971)

Effective date. This amendment to redelegation of authority is effective as of January 1, 1974.

H. R. CRAWFORD,
Assistant Secretary for Housing Management.

[FR Doc.74-4439 Filed 2-25-74;8:45 am]

[Docket No. D-74-268]

REGIONAL ADMINISTRATORS, ET AL.

Redelegation of Authority With Respect to Housing Management

The redelegation of authority by the Assistant Secretary for Housing Management published at 35 FR 16105, October 10, 1970, as amended at 35 FR 17964, November 21, 1970; 36 FR 21298, November 5, 1971; 36 FR 21538, November 10, 1971; 37 FR 9048, May 4, 1972; 37 FR 12420, June 23, 1972; and 37 FR 17576, August 30, 1972, is further amended in the following respects:

1. A new section L is added to read as follows:

"Sec. L. *Authority redelegated to Insuring Office Officials.* Each insuring Office Director, Deputy Insuring Office Director, and Director, Housing Management Division, Insuring Office, is authorized to exercise the power and authority of the Secretary of Housing and Urban Development with respect to the housing management aspects of the Program of Loans for Housing for the Elderly or Handicapped under section 202 of the Housing Act of 1950 (12 U.S.C. 1749-1749c)."

2. The present section L is redesignated as section M and is revised to read as follows:

"Sec. M. *Additional authority excepted.* There is further excepted from the authority redelegated under sections A through L the power and authority to:

1. Establish the rate of interest on Federal loans and advances.

2. Issue notes or other obligations for purchase by the Secretary of the Treasury.

3. Sue and be sued.

4. Issue rules and regulations.

5. Exercise the powers and authorities under section 402(a) and under section 402(c) (1-9) of the Housing Act of 1950 (12 U.S.C. 1749a(a) and 1749a(c) (1)-(9)."

3. The present section M is redesignated as section N and is revised to read as follows:

"Sec. N. *Exercise of redelegated authority.* Redelegations of authority made under sections A through L shall not be construed to modify or otherwise affect the administrative and supervisor powers of the Regional Administrator, Area Director, or Insuring Office Director, or any of them, to whom a delegate is responsible."

(Secretary's delegation of authority to redelegate published at 36 FR, 5005, March 16, 1971)

Effective date. This amendment to redelegation of authority is effective as of January 1, 1974.

H. R. CRAWFORD,
Assistant Secretary for Housing Management.

[FR Doc.74-4440 Filed 2-25-74;8:45 am]

Federal Disaster Assistance Administration

[Docket No. NFD-157; FDAA-411-DR]

NEW HAMPSHIRE

Amendment to Notice of Major Disaster

Notice of major disaster for the State of New Hampshire, dated January 21, 1974, and published January 24, 1974 (39 FR 2787), is hereby amended to include the following counties among those counties determined to have been adversely affected by the catastrophe declared a major disaster by the President in his declaration of January 21, 1974:

The Counties of:

Belknap Carroll

Dated: February 20, 1974.

THOMAS P. DUNNE,
Administrator, Federal Disaster Assistance Administration.

(Catalog of Federal Domestic Assistance No. 14.701, Disaster Assistance)

[FR Doc.74-4494 Filed 2-25-74;8:45 am]

ATOMIC ENERGY COMMISSION

LMFBR DEMONSTRATION PROJECT

Supplemental Determination

On June 12, 1973, the U.S. Court of Appeals for the District of Columbia Circuit held in *Scientist' Institute for Public Information, Inc.* v. *AEC*, 481 F. 2d. 1079 (D.C. Cir. 1973) that present preparation of an environmental impact statement on the Liquid Metal Fast Breeder Reactor (LMFBR) program is required by section 102(2)(C) of the National Environmental Policy Act of 1969 (NEPA). The U.S. Atomic Energy Commission, on June 14, 1973, determined that preparation of an environmental impact statement on the LMFBR program would immediately be initiated pursuant to the

Court's decision. A subsequent declaratory order of the U.S. District Court provided for completion of this statement by June 14, 1973.

Prior to execution of the LMFBR Demonstration Plant contracts and implementation thereof during the period of preparation of a NEPA impact statement on the LMFBR program, the Commission determined that an examination should be made as to whether the execution of the contracts and implementation thereof would be inconsistent with its NEPA responsibilities in regard to environmental protection, or would prejudice its ability to make the required NEPA review and take whatever action may be appropriate in light thereof.

In undertaking this interim NEPA examination, the Commission considered and balanced the following factors:[1]

1. Whether it is likely that execution of the LMFBR Demonstration project contracts and implementation thereof during the prospective review period will give rise to a significant adverse impact on the environment; the nature and extent of such impact, if any; and whether redress of any such adverse environmental impact can reasonably be effected should modification, suspension or termination of project activities result from the ongoing NEPA environmental review.

2. Whether execution of the LMFBR project contracts and implementation thereof during the prospective review period would foreclose subsequent adoption of alternatives of the type that could result from the ongoing NEPA review.

3. The effect of delay in executing and implementing the LMFBR project contracts upon the public interest.

4. Whether the additional irretrievable commitment of resources if these contracts are executed and implemented during the limited time involved might affect the eventual decision reached on the NEPA review.

To assist the Commission in its consideration of the foregoing factors the Commission published in the FEDERAL REGISTER on June 29, 1973 (38 F.R. 17263) its proposed determination with a request that interested persons who desired to submit written comments or suggestions for Commission consideration do so on or before July 14, 1973. The Commission carefully considered all comments received.

The results of the Commission's examination of this matter in the light of all comments received was set forth in a document entitled, "Findings Supporting Determination in Regard to LMFBR Demonstration Project Pending Preparation of a Section 102(2)(C) NEPA Impact Statement on the LMFBR Program." Copies of this document and of all comments received are available for public inspection at the Commission's Public Document Room, 1717 H Street, N.W., Washington, D.C. Copies may be obtained upon request addressed to the U.S. Atomic Energy Commission, Washington, D.C. 20545, Attention: General Manager.

Based on the results of the foregoing examination, the Commission determined on July 20, 1973 that the LMFBR Demonstration Plant project contracts may be executed and thereafter implemented during the limited period of the ongoing NEPA review of the LMFBR program. This Determination was published in the FEDERAL REGISTER on July 24, 1973 (38 F.R. 19853).

The original Determination and supporting Findings did not expressly state that certain long lead time reactor components and related materials[2] might be procured during this twelve (12) month NEPA review period even though sufficient funds for this purpose were projected therein. Such limited procurement is on the critical path of the LMFBR Demonstration Plant project schedule.

Before reaching a decision as to the initiation of procurement of the long lead time equipment and materials, the Commission considered the implementation of this action in the context of the four factors enumerated earlier.

This examination was made in order to determine whether implementation during the NEPA review period would be consistent with the Commission's NEPA responsibilities in regard to environmental protection or would prejudice its ability to continue making the required NEPA review and to take whatever action may be appropriate in light thereof.

To assist the Commission in this examination, the Commission published in the FEDERAL REGISTER on December 21, 1973 (38 FR 35039) its Proposed Determination with a request that interested persons who desire to submit written comments or suggestions for Commission consideration do so on or before January 10, 1974.[3]

As of the close of business on January 17, 1974, comments had been received from five of the participants in the LMFBR Demonstration Plant Project, namely Commonwealth Edison, General Electric Company, Burns and Roe, Inc., Westinghouse Electric Corporation, and Project Management Corporation, and from J. G. Speth, Esquire, on behalf of the Natural Resources Defense Council, Inc. and the Scientists' Institute for Public Information. The comments of the five participants support the Commission's Proposed Determination that procurement of the subject reactor components and related materials during the twelve-month period of NEPA review would be consistent with its NEPA responsibilities and would not prejudice its ability to continue making the required NEPA review and to take whatever action may be appropriate in light thereof. The thrust of Mr. Speth's comments is that implementation of this proposed action during the ongoing NEPA review period would (1) be inconsistent with the Commission's prior representations to the U.S. Court of Appeals for the District of Columbia on July 20, 1973 and (2) effectively prevent the Commission from making a determination other than to proceed with the LMFBR Demonstration Plant Project implementation at the conclusion of the review period, thereby foreclosing consideration of other energy options. More specifically, Mr. Speth contends that AEC represented that "only two contracts related specifically to the LMFBR demonstration plant will be signed in the next twelve months" by AEC and that "no actual construction will take place" during this period.

In making its examination and reaching its consequent Determination, the Commission has carefully considered all comments received. It is appropriate, however to take special note of those comments which were adverse to this Determination, namely, those of Mr. Speth.

As regards the matter of "construction", applicable AEC licensing regulations, cited in the Commission's earlier Determination, define the term "commencement of construction", specifically excluding therefrom "procurement or manufacture of components of the facility." (10 CFR § 50.12(c)). The contemplated action—a normal activity in the early stages of reactor projects, undertaken at the risk of persons effecting the procurement—is consistent with § 50.12 (c) as well as with the consequent representations made in the judicial proceedings relating to the initial Commission Determination. With respect to the number of contracts previously contemplated, the proposed procurement would be accomplished through subcontracts under the two AEC contracts specifically dealt with in the earlier Determination. That Determination, it might further be noted, reflected that project work during the subject period would be carried out, in part, through undertakings with various subcontractors. Finally, the proposed action would not have a significant impact on the environment and would not constitute an irrevocable commitment to the Demonstration Plant project, because if

[1] These factors are analogous to those developed for determinations in regard to whether to suspend certain reactor construction permits and operating licenses pending completion of the Section 102(2)(C) reviews required as a result of the decisions of the U.S. Court of Appeals for the District of Columbia Circuit in *Calvert Cliffs' Coordinating Committee, Inc.* v. *Atomic Energy Commission*, 449 F. 2d 1109 (D.C. Cir. 1971) and *Coalition for Safe Nuclear Power* v. *AEC, et al.*, 463 F. 2d 1954 (D.C. Cir. 1972). These factors are set forth in 10 CFR Part 50, Appendix D.

[2] These components and materials include the reactor vessel and associated head, vessel support rings, intermediate heat exchanger, and lower core support structure. Approximately $4.5 million was originally earmarked for the procurement of these components and materials.

[3] The Proposed Determination also contemplated an increase in total LMFBR project funding by $3 million to cover the development of information for the Preliminary Safety Analysis Report (PSAR)—a licensing requirement—during the NEPA review period. A subsequent analysis of the project schedule and planned activities has shown that the additional safety analysis work can be accommodated within the current project budget. $5.5 million in project funds will be obligated for the contemplated procurement in FY 1974 but no payments will be made until the materials are delivered—after the completion of the NEPA review period. It is these funds that will be used for the PSAR.

it were decided as a result of the NEPA review that further pursuit of the LMFBR program were to be deferred or discontinued, procurement activities could be terminated with relatively small dollar penalty.

The results of the Commission's examination are set forth in the following Commission findings:

1. *Implementation of the proposed action is not expected to result in a significant adverse impact on the environment.*

The long-lead time procurement activities will involve materials-forming and component manufacturing activities that will be conducted within existing offsite manufacturing facilities. These actions will constitute a negligible increment to the existing work at these facilities. The procurement activities will have no direct environmental impact at the project site. Accordingly, the Commission finds that the implementation of the proposed action is not expected to result in a significant adverse impact on the environment.

2. *Subsequent adoption of project alternatives including termination of the project would not be foreclosed by implementation of the proposed action during the period of the ongoing NEPA review.*

The planned procurement activities will be directed only to the purchase of such long-leased time items as reactor components and related materials, the design of which has a firm basis and the manufacturing period for which is relatively long. For example, the reactor vessel, the total manufacturing period for which is estimated to be about four years, and for which design and fabrication contracts are to be awarded and long-lead materials procured during the review period, would not be significantly changed by consideration of plant design alternatives relating to such major factors as plant power level, refueling, and primary pump location. Because of the long-lead time required, none of the materials proposed to be procured will actually be delivered during the NEPA review period. Therefore, if it were decided as a result of the NEPA review that further pursuit of the LMFBR program were to be deferred or discontinued, procurement of those items not yet delivered could be terminated with relatively small dollar penalty. It is estimated that if such a decision were reached by July 1, 1974, the dollar penalty which might result from discontinuance of these procurement activities would be about $500,000.

Finally, it should be emphasized that implementation of this additional proposed action during the ongoing NEPA review period does not constitute an irrevocable commitment to the Demonstration project. Continuing AEC project participation is, of course, subject to compliance with applicable laws; and the project contract makes specific that this includes compliance with "the provisions and policies of applicable laws, in respect to the protection of the environment" (See paragraphs 5 and 11 of AT (49–18)–12). Moreover, any construction permit for the Demonstration plant cannot be issued until after numerous technical reviews, another environmental impact statement on the plant, and a hearing on safety and environmental matters in which interested persons may participate. Provision is also made by regulation and statute for further reviews of any decision to construct, and judicial review at the behest of any party to the construction permit proceeding. The participants expend their own funds at the financial risk that the outcome of the NEPA review of the program or of the licensing process itself may require some alternative course—including project termination, Cf., *Coalition for Safe Nuclear Power* v. *AEC, et al.*, 463, F. 2d 954.

Accordingly, the Commission finds that subsequent adoption of project alternatives, including termination of the project, would not be foreclosed by implementation of the proposed action during the NEPA review period.

3. *The public interest would be adversely affected by a delay in implementation of the proposed action as a result of significant increase in project costs and the delay in availability of a key energy option for the Nation.*

Procurement of the subject reactor components and related materials is on the project's critical path. A delay in implementation of this action until July 1974 will result in an extension of the overall project schedule by an estimated 9½ months minimum. If escalation rates similar to those experienced over the past 12–18 months (about 8–9% per year) continue to apply during this delay period, total project costs could increase at a rate of about $5 million per month. In addition, fixed project costs over the extended project schedule could increase as much as $1 million per month. Of far greater significance, however, is the fact that the delay in the overall project schedule occasioned by failure to take this contemplated action would result in a corresponding delay in the availability of the breeder reactor.

As stated by the Commission in making its earlier Determination, in assessing the wisdom of presently initiating project implementation (continuation of which would be contingent on the outcome of the NEPA program review) the Commission cannot blind itself to a number of compelling national interest considerations. The development of viable energy options for the 1980's and beyond is a matter of vital national concern. The soundness of the domestic economy, the nation's position in international trade (including, particularly, its balance of payments), the country's nondependence on foreign sources for energy supplies—indeed, the health and welfare of the American people—are directly affected by the availability of adequate means for meeting our overall energy needs during the remainder of this century.[4] The need for this country to have the domestic capability to meet both its near and longer term energy requirements has been strongly emphasized by recent and continuing events regarding the Middle East.

While many of these considerations cannot be quantified in dollar costs alone, it is worth noting that, if the LMFBR program does go forward and succeed, a one-year delay in the commercial availability of the breeder reactor could impose upon the U.S. economy a substantial dollar penalty in higher costs of electricity and increased environmental impact from extended use of less environmentally-compatible power generation facilities.[5]

Additionally, it should be reiterated that while a number of technological, enviromental and other problems require treatment in connection with any successful demonstration of the breeder concept, availability of the breeder reactor as an alternative energy option would have special significance in regard to conservation of the Nation's fuel resources. Current-type light water reactors utilize less than 2% of the available energy from the uranium fuel which they burn. The LMFBR could utilize 50% or more of the total energy from uranium and thus extend the usefulness of domestic uranium reserves from decades to centuries.[6]

In view of the foregoing, the Commission finds that should continuation of the LMFBR Demonstration Plant project be consistent with the outcome of the NEPA program review, delay in proceeding to procure the subject reactor components and related materials contemplated herein will result in a significant increase in project costs and will adversely affect the timing of the availability of the breeder reactor as an alternative energy option for the Nation.

4. *The expenditure of resources by AEC and other project participants during the full NEPA review period will not be of such magnitude as to affect the eventual AEC decision reached in the NEPA review.*

In connection with its earlier Determination, the Commission noted that the

[4] Message from the President of the United States Concerning Energy Resources, 93d Congress, 1st Session. H. Doc. No. 93–85, April 18, 1973; Hearings before the Subcommittee on Foreign Affairs, 92d Congress, 2d Session, September 21, 26, 27; October 3, 1973; Updated AEC Cost Benefit Analysis, WASH–1184, January 1972.

[5] AEC's cost-benefit analysis prepared in 1971 (WASH–1184) and issued January 1972 shows that the dollar penalty may be in the range of $1.3 billion to $2.0 billion on a discounted basis. This analysis is presently being updated and, as updated, will show that this range may be on the low side.

[6] Message from the President of the United States on "Clean Energy," 92d Congress, 1st Session, H. Doc. No. 92–118, June 4, 1971; 1970 Natural Power Survey, Part I, issued by Federal Power Commission, December 1971, pp. 1, 6 and 22.

estimated expenditure of project resources during a twelve-month NEPA review period was $27 million. In the context of the more than $1 billion expended to date on implementation of the overall LMFBR program, the $700 million estimated cost of the complete Demonstration Plant project, and the several billion dollars currently envisioned as required for the LMFBR program during construction of the Demonstration Plant, the Commission found that the $27 million was not of sufficient magnitude to have any significant effect on the outcome of the NEPA review or on actions which may be appropriate in light thereof, including abandonment of the project or subsequent pursuit of alternative energy resources.[7]

In this context it should be noted that there would be no increase in expenditures previously projected for this limited period as a result of the implentation of the contemplated procurement action.

Based on the results of the foregoing examination, the Commission has determined that procurement of the subject reactor components and related materials during the twelve-month period of NEPA review would be consistent with its NEPA responsibilities and would not prejudice its ability to continue making the required NEPA review and to take whatever action may be appropriate in light thereof.

Dated at Germantown, Maryland, this 20th day of February, 1974.

For the Commission.

PAUL C. BENDER,
Secretary of the Commission.

[FR Doc.74-4488 Filed 2-25-74;8:45 am]

[7] As stated in the earlier Determination, the AEC, like many other Federal agencies involved in long-range research and development programs, realizes that a commitment of time, effort and money does not necessarily guarantee program completion. The AEC-NASA space nuclear propulsion program, involving 15 years of effort and $1.4 billion, was discontinued for all practical purposes on the verge of discovery of a nuclear flight engine for use in space (Joint Hearings before the Committee on Aeronautical and Space Sciences, U.S. Senate and the Joint Committee on Atomic Energy, Nuclear Rocket Engine Development Program, 92d Cong., 1st Sess., February 23, 24, 1971, pp. 1–15, 20–22). Examples of other discontinued concepts and projects include the sodium-cooled, graphite-moderated reactor ($150 million); the heavy water component test reactor ($23 million); the experimental gas-cooled reactor ($105 million); the experimental beryllium oxide reactor ($29 million); the Los Alamos Molten Plutonium Program ($43 million); and the organic-cooled reactor ($54 million) (AEC, Civilian Nuclear Power (1967) Supp. to 1962 Report to President). "Discontinued Programs and Projects," pp. 44–46; S. Rept. No. 1142, 89th Cong., 2d Sess., May 3, 1966, pp. 15–16; H. Rept. No. 369, 90th Cong., 1st Sess., June 19, 1967, pp. 13–14.

CIVIL AERONAUTICS BOARD

[Docket No. 26385; Order 74-2-83]

AMERICAN AIRLINES, INC., ET AL.

Order Rejecting Tariff Filings

Adopted by the Civil Aeronautics Board at its office in Washington, D.C., on the 20th day of February 1974.

By tariff revisions[1] marked to become effective February 22, 1974, American Airlines, Inc. (American), Eastern Air Lines, Inc. (Eastern), and Pan American World Airways, Inc. (Pan American) propose to increase fares applicable between mainland U.S. points, on the one hand, and points within the area comprised of Puerto Rico and the Virgin Islands, on the other hand, by 10 percent.

The carriers assert that an increase in the level of fares is necessary to offset the recent steep increases in the price of fuel. The carriers employ differing methodologies in portraying the profit and loss effect of the requested fare increase on their mainland U.S.-Puerto Rico/Virgin Islands operations. American contends that substituting its current fuel unit cost for the unit cost used by Judge Johnson in his initial decision in the *Mainland U.S.-Puerto Rico/Virgin Islands Fares* case Docket 24353, and applying this current unit cost to actual 1973 traffic units produces increase in fuel expense of close to $6.69 million. 1973 revenues increased 10 percent (net of commissions expense) produce approximately $5.74 million, or some $955,000 short of covering increased fuel costs.

Pan American asserts that its estimated 1974 fuel cost per gallon is 69.8 percent over actual fuel cost for the first quarter in 1973. It then adjusts fuel costs contained in Judge Johnson's 1973 forecast to reflect estimated 1974 rates and increases the revenue forecast by 10 percent. The carrier shows a net loss of $5,408,000 with the requested increase and a negative rate of return of 2.8 percent.

Eastern employs a somewhat different approach by starting with its actual operating entity results for the year ended September 30, 1973. It adjusts these results to reflect the annualization of the December 1, 1972 fare increase permitted in this market; fuel cost increases net of productivity (62.98 percent); the load-factor and seating-configuration standards recommended in the Initial Decision; and a cost inflation (net of productivity) increase of 18.2 percent. The foregoing adjustments result in a negative rate of return of 5.27 percent (without a fare increase) versus an actual rate of return of 1.54 percent for the year ended September 30, 1973 and that it would require a yield-per-passenger-mile increase of 45.2 percent to achieve a 12 percent rate of return.

The Commonwealth of Puerto Rico has filed a complaint against the filings of the three carriers, requesting that the proposed increase be suspended. The commonwealth alleges that the carriers have failed to justify their proposal on the basis of the costs of all carriers in the rate-making unit, or to provide sufficient data on costs, or to consider the impact of a 10 percent increase on the movement of traffic. It further alleges that American and Pan American seek to recoup anticipated, not experienced, fuel costs.

The commonwealth contends that the carriers' use of the Law Judge's recommended 62.5 percent load-factor standard in the *Mainland U.S.-Puerto Rico/Virgin Islands Fares* case is inappropriate, particularly in view of existing capacity adjustment agreements and the carriers' unilateral frequency reductions in non-agreement markets. The Commonwealth also asserts that the justifications are deficient in that no carrier has adjusted revenues to reflect the elimination of discount-fare traffic specifically dealt with in Phase 5 of the *Domestic Passenger-Fare Investigation*, Docket 21866-5.

Finally, the Commonwealth notes that numerous tariff filings involving the Puerto Rico/Virgin Islands market have been suspended during the pendency of the above cited fare case. It states that the issues of load-factor and seating-configuration standards, dilution adjustments, recognition of Pan American's high costs, and appropriate rate-making units are all before the Board, and how the Board resolves these issues could spell the difference between the imposition of massive fare increases, or the retention of reasonable fares in these historically low-fare, low-frill, high-density markets. It claims that for these reasons alone, the proposed ten percent increases should be suspended pending final decision in the fares case.

In answer to the complaint, the carriers answer, *inter alia*, that the need for a fuel-related fare increase is unrelated to the issues in the *U.S. Mainland-Puerto Rico/Virgin Islands fares* case and there is no need now for a decision regarding the Commonwealth's claims as to the proper rate-making standards to be employed. They assert that fares in these markets should be adjusted as they were in IATA markets and there is no justification for further delay of necessary adjustments to offset recent fuel increases.

The Board has concluded that the proposals have not been accompanied with adequate explanation and data to justify the proposals as required by Section 221.165, of the Board's Economic Regulations, and should be rejected without prejudice to future filings accompanied by adequate and detailed justifications.

[1] Revisions to American Airlines, Inc. Tariff C.A.B. No. 244; International Air Traffic Tariffs Corp., Agent, Tariff C.A.B. Nos. 334 and 404; and Eastern Air Lines, Inc., Tariff C.A.B. No. 326.

All the carriers rely to a greater or lesser extent on data which is part of the record in the *Mainland U.S.-Puerto Rico/Virgin Islands Fares* proceeding. While Eastern uses as a base its results for the year ended September 30, 1973, we know that substantial changes have developed since that date. For example, significant employee cut-backs have occurred; certain operational changes intended to conserve fuel have taken place; and flight frequencies have been reduced both as a result of Board-approved carrier agreements, and on a unilateral basis. The data submitted with the instant filings reflects none of the foregoing factors.

We believe it necessary for the carriers to furnish detailed information not only with respect to specific increased costs, but equally with respect to those measures which have resulted in off-setting decreases in overall operating cost. Should American, Eastern, and Pan American elect to refile fare-increase proposals applicable to this market, the filings should be accompanied by data showing the latest individual annual operating results, and a forecast year reflecting all known and contemplated operational economies. Such data should be fully supported and explained, and the carriers are of course free to advance any rate-making adjustments they deem appropriate.

Accordingly, pursuant to the Federal Aviation Act of 1958, and particularly sections 204(a), 403, 404 and 1002 thereof;

It is ordered, That:

1. The tariff pages listed in Appendix A hereto[1] are hereby rejected;

2. The complaint in Docket 26385 is dismissed as moot; and

3. Copies of this order will be served upon American Airlines, Inc., Eastern Air Lines, Inc., Pan American World Airways, Inc., and the Commonwealth of Puerto Rico.

This order will be published in the FEDERAL REGISTER.

By the Civil Aeronautics Board.

[SEAL] EDWIN Z. HOLLAND,
Secretary.

[FR Doc. 74-4500 Filed 2-25-74; 8:45 a.m.]

[Docket No. 25280; Order 74-2-76]

INTERNATIONAL AIR TRANSPORT ASSOCIATION

Order Regarding North Atlantic Cargo Rate Matters

Adopted by the Civil Aeronautics Board at its office in Washington, D.C., on the 19th day of February 1974.

Agreements have been filed with the Board, pursuant to section 412(a) of the Federal Aviation Act of 1958 (the Act) and Part 261 of the Board's Economic Regulations, between various air carriers, foreign air carriers, and other carriers, embodied in the resolutions of the Traffic Conferences of the International Air Transport Association (IATA). The agreements comprise the overall North Atlantic cargo rate structure intended for effectiveness from March 1 through December 31, 1974. The agreements, adopted by mail vote, involve substantial changes to the previously agreed U.S.-Europe/Middle East rate structure which the Board disapproved in major part in Order 73-12-83 (December 20, 1973).[1]

In its December order, the Board found the U.S.-Europe/Middle East rate structure proposed for scheduled service totally unacceptable, and also disapproved a devaluation-related six percent surcharge on U.S.-originating rates insofar as it would have applied from points other than New York. The scheduled service rates[2] were disapproved not only because they were found to be unreasonable on their own merits, but also because the Board determined that the proportional rates to/from U.S. interior gateways proposed for combination with the New York-Europe/Middle East rates did not comport with the Board's decisions and findings in Docket 20522, *Agreements Adopted by IATA Relating to North Atlantic Cargo Rates,* the so-called "Baltimore Case." (Order 73-2-24 of February 6, 1973, as amended by Order 73-7-9 of July 5, 1973). Proposed minimum cargo charter rates were approved.

The principal provisions of the disapproved agreement included proposed six-cents-per-kilogram increases on all general cargo rates at the 100-, 300-, and 500-kilogram weightbreaks, and on container rates. Eastbound specific commodity rates would have been increased six cents per kilogram while westbound commodity rates were to be increased only four cents per kilogram. The agreement also proposed new, high-weightbreak (30,000 kg.) specific commodity rates. In its disapproval the Board reiterated its long-standing concern with the wide gap between general and specific commodity rates, and concluded that the proposed rates, particularly the directionality involved in the commodity-rate increase, would only worsen the differential. Additionally, the commodity rates were, in many cases, still low enough to undercut the IATA container rates and remove any meaningful incentive for containerization, another objective long sought by the Board. The container rates, for their part, contained unexplained and unsupported anomalies in the rating of large containers for the B-747F.

Although the minimum charter rates were approved as offering a significant improvement over existing North Atlantic cargo charter rates, the Board found their relationship with the proposed high 30,000 kilogram weightbreak specific commodity rates would have seriously disadvantaged the latter and accordingly the high weightbreak rates were disapproved.[3]

The new agreements involve revisions which would appear to bring the structure more into line with the objectives sought by the Board. General cargo rates would still be increased six cents per kilogram at the 500-kilogram weightbreak but only 4 cents per kilogram at the 100- and 300-kilogram weightbreaks, and specific commodity rates would generally be increased 8 cents per kilogram in both directions. (The 30,000 kg. specific commodity rates would be increased 1 cent per kilogram.) Container rates are proposed to be increased 2 cents per kilogram at the pivot weight, while the over-pivot rates would remain at *status quo.* The agreements would increase the minimum charter rates approximately six percent.

By these agreements the carriers are also proposing a revised structure[4] for the construction of through rates to/from the seven named gateway cities in Docket 20522 (Boston, Baltimore, Philadelphia, Washington, Chicago, Cleveland, and Detroit) to meet the Board's requirement that the rate per mile between these cities and each European point be the same as the New York/Europe rate per mile.[5] For each gateway, the New York/Europe rate would be multiplied by a percentage figure reflecting the percentage relationship between the shortest operated gateway/Europe mileage and the corresponding New York/Europe mileage. However, certain anomalies exist in the proposed percentage tables which apparently are at variance with the Board's rate-per-mile formula. For example, the actual percentage relationships between Chicago and various Scandinavian points varies from 110 to 120 percent of the corresponding New York-Scandinavian mileages, but all rates between Chicago and these points would be calculated on the basis of a common figure of 113 percent. It is our understanding that the variances from the actual percentage figures for certain European points were adopted in order to maintain existing relationships between the various European points involved. It is our further understanding that the respective foreign carriers will provide the Board with their rationale for any discrepancies between the proposed rates and the Board's orders.

The purpose of this order is to set procedural dates for the receipt of carrier justification, comments from interested persons and replies. We will require carrier justification and supporting data, together with comments from interested

[1] Filed as part of the original document.

[1] U.S.-Africa rates were approved.

[2] General, specific commodity, and container rates.

[3] There are existing high weightbreak rates in effect in many U.S.-Europe markets at levels below those proposed by IATA.

[4] The Board's decision and Order 73-2-24 permitted continuation of common-rating among European points as long as the common rate was based on the lowest rate resulting from direct application of the mileage formula.

[5] Previous unilateral tariff filings by Pan American, Seaboard and TWA employing a similar methodology were rejected by certain European governments because the resultant rates destroyed existing relationships among various European points.

persons, to be submitted within seven days after the date of this order. Replies shall be filed within 14 days of the date of this order.[6]

Accordingly, it is ordered, That:

1. All United States air carrier members of the International Air Transport Association providing services over the North Atlantic shall file within seven calendar days after the date of this order, full documentation and economic justification for rates, charges and related conditions embodied in the subject agreements;

2. Comments and/or objections from interested persons shall be submitted within seven days after the date of this order; and

3. Replies to justifications received in response to ordering paragraph 1 above and replies to comments received in response to ordering paragraph 2 above shall be submitted within fourteen days after the date of this order.

This order will be published in the FEDERAL REGISTER.

By the Civil Aeronautics Board.

[SEAL] EDWIN Z. HOLLAND,
Secretary.

[FR Doc.74-4501 Filed 2-25-74;8:45 am]

CIVIL SERVICE COMMISSION

FEDERAL EMPLOYEES PAY COUNCIL

Notice of Meeting

Pursuant to section 10(a)(2) of the Federal Advisory Committee Act, Public Law 92-463, notice is hereby given that the Federal Employees Pay Council will meet at 2 p.m., on Wednesday, March 6, 1974, to continue discussions on the fiscal year 1975 comparability adjustment for the statutory pay systems of the Federal Government.

In accordance with the provisions of section 10(d) of the Federal Advisory Committee Act, it was determined by the Director of the Office of Management and Budget and the Chairman of the Civil Service Commission, who serve jointly as the President's Agent for the purposes of the Federal pay comparability process, that this meeting of the Federal Employees Pay Council would not be open to the public.

For the President's Agent.

RICHARD H. HALL,
Advisory Committee Management Officer for the President's Agent.

[FR Doc.74-4604 Filed 2-25-74;9:29 am]

COMMISSION ON CIVIL RIGHTS

ARIZONA STATE ADVISORY COMMITTEE

Agenda and Notice of Open Meeting

Notice is hereby given, pursuant to the provisions of the rules and regulations of the U.S. Commission on Civil Rights, that a planning meeting of the Arizona State Advisory Committee (SAC) to this Commission will convene at 7 p.m. on March 4, 1974, in the Sonora Room of the Hunter Inn, 124 South 24 Street, Phoenix, Arizona 85034.

Persons wishing to attend this meeting should contact the Committee Chairman, or the Mountain States Regional Office of the Commission, Room 216, 1726 Champa Street, Denver, Colorado 80202.

The purpose of this meeting shall be to discuss plans for the Arizona SAC's forthcoming factfinding meeting on prisons tentatively rescheduled for March 14-15, 1974.

This meeting will be conducted pursuant to the Rules and Regulations of the Commission.

Dated at Washington, D.C., February 21, 1974.

ISAIAH T. CRESWELL, Jr.,
Advisory Committee Management Officer.

[FR Doc.74-4496 Filed 2-25-74;8:45 am]

COLORADO STATE ADVISORY COMMITTEE

Notice of Closed Meeting

Pursuant to the provisions of the Federal Advisory Committee Act (Public Law 92-463, 86 Stat. 707) notice is hereby given that the Colorado State Advisory Committee to the U.S. Commission on Civil Rights will meet in a closed session at 9 a.m., Saturday, March 2, 1974, in Conference Room 2 of the Albany Hotel, 1720 Stout Street, Denver, Colorado 80202.

The agenda will consist of discussions leading to recommendations on proposed revisions to the draft of the Colorado Prison Preliminary report.

I have determined that this meeting would fall within exemption (5) of 5 U.S.C. 522(b) and that it is essential to close the meeting to protect the free exchange of internal views and to avoid interference with the operation of the Committee.

Issued in Washington, D.C., on February 4, 1974.

ISAIAH T. CRESWELL, Jr.,
Advisory Committee Management Officer.

[FR Doc.74-4497 Filed 2-25-74;8:45 am]

ILLINOIS STATE ADVISORY COMMITTEE

Agenda and Notice of Open Meeting

Notice is hereby given, pursuant to the provisions of the rules and regulations of the U.S. Commission on Civil Rights, that a factfinding meeting of the Illinois State Advisory Committee (SAC) to this Commission will convene at 10 a.m. on February 28, 1974, in Room 1428, 219 South Dearborn Street, Chicago, Illinois 60604. This session shall be open to the public.

Closed or executive SAC sessions may be held at such time and place as deemed necessary to discuss matters which may tend to defame, degrade, or incriminate individuals. Such sessions will not be open to the public.

The purpose of this meeting shall be to collect information concerning legal developments constituting a denial of the equal protection of the laws under the Constitution because of race, color, religion, sex, or national origin which affect persons residing in the State of Illinois with special emphasis on the implementation of Commission recommendations regarding racial conditions in Cairo, Illinois; to appraise denial of the Constitution because of race, color, religion, sex, or national origin as these pertain to the implementation of Commission recommendations regarding racial conditions in Cairo, Illinois; and to disseminate information with respect to denials of equal protection of the laws because of race, color, religion, sex, or national origin with respect to the implementation of Commission recommendations regarding racial conditions in Cairo, Illinois; and to related areas.

These meeting will be conducted pursuant to the Rules and Regulations of the Commission.

Dated at Washington, D.C., February 20, 1974.

ISAIAH T. CRESWELL, Jr.,
Advisory Committee Management Officer.

[FR Doc.74-4495 Filed 2-25-74;8:45 am]

KANSAS STATE ADVISORY COMMITTEE

Agenda and Notice of Open Meeting

Notice is hereby given, pursuant to the provisions of the rules and regulations of the U.S. Commission on Civil Rights, that a planning meeting of the Kansas State Advisory Committee (SAC) to this Commission will convene at 10 a.m. on March 1, 1974, at the Ramada Inn, 1839 Merchant Street, Emporia, Kansas 66801.

Persons wishing to attend this meeting should contact the Committee Chairman, or the Central States Regional Office of the Commission, Room 3103, Old Federal Office Building, 911 Walnut Street, Kansas City, Missouri 64106.

The purposes of this meeting shall be (1) to formulate plans for a proposed factfinding meeting in connection with the Kansas Prison Project and (2) to discuss future activities to be undertaken by the Kansas SAC.

This meeting will be conducted pursuant to the rules and regulations of the Commission.

Dated at Washington, D.C., February 20, 1974.

ISAIAH T. CRESWELL, Jr.,
Advisory Committee Management Specialist.

[FR Doc.74-4498 Filed 2-25-74;8:45 am]

ENVIRONMENTAL PROTECTION AGENCY

BASF WYANDOTTE CORP.

Notice of Establishment of Temporary Tolerance

BASF Wyandotte Corp., 100 Cherry Hill Road, Post Office Box 181, Parsippany, NJ 07054, submitted a petition

[6] An original and ten copies should be filed with the Board's Docket Section.

(PP 3G1395) requesting establishment of a temporary tolerance for residues of the herbicide *N*-(2-chloroethyl)-2,6-dinitro-*N*-propyl-4-(trifluoromethyl) aniline in or on the raw agricultural commodity cottonseed at 0.05 part per million.

It has been determined that a temporary tolerance for residues of the herbicide in or on cottonseed at 0.05 part per million will protect the public health. It is therefore established as requested on condition that the herbicide be used in accordance with the temporary permit being issued concurrently and which provides for distribution under the BASF Wyandotte Corp. name.

This temporary tolerance expires February 20, 1975.

This action is taken pursuant to provisions of the Federal Food, Drug, and Cosmetic Act (sec. 408(j), 68 Stat. 516; 21 U.S.C. 346a(j)), the authority transferred to the Administrator of the Environmental Protection Agency (35 FR 15623), and the authority delegated by the Administrator to the Deputy Assistant Administrator for Pesticide Programs (36 FR 9038).

Dated: February 20, 1974.

HENRY J. KORP,
Deputy Assistant Administrator for Pesticide Programs.

[FR Doc.74-4409 Filed 2-25-74;8:45 am]

CIBA-GEIGY CORP.

Notice of Filing of Petition Regarding Pesticide Chemical

Pursuant to provisions of the Federal Food, Drug, and Cosmetic Act (sec. 408(d)(1), 68 Stat. 512; 21 U.S.C. 346a(d)(1)), notice is given that a petition (PP 4F1450) has been filed by CIBA-GEIGY Corp., Ardsley, NY 10502, proposing establishment of a tolerance (40 CFR Part 180) for combined residues of the insecticide *O,O*-dimethyl phosphorodithioate, *S*-ester with 4-(mercaptomethyl) - 2-methoxy-Δ^2-1,3,4-thiadiazolin-5-one and its oxygen analog *O,O*-dimethyl - *S* - [2-methoxy-1,3,4-thiadiazol - 5 - (4H) - onyl - (4) -methyl] phosphorothiolate in or on the raw agricultural commodity artichokes at 4 parts per million.

The analytical method proposed in the petition for determining residues of the insecticide and its oxygen analog is a gas chromatographic procedure using a flame photometric detector.

Dated: February 19, 1974.

JOHN B. RITCH, Jr.,
Director, Registration Division.

[FR Doc.74-4390 Filed 2-25-74;8:45 am]

E. I. DU PONT DE NEMOURS & CO., INC.

Notice of Filing of Petition Regarding Pesticide Chemicals

Pursuant to provisions of the Federal Food, Drug, and Cosmetic Act (sec. 408(d)(1), 68 Stat. 512; 21 U.S.C. 346a(d)(1)), notice is given that a petition (PP 4F1452) has been filed by E. I. du Pont de Nemours & Co., Inc., Wilmington, DE 19898, proposing establishment of a tolerance (40 CFR Part 180) for combined residues of the fungicide benomyl (methyl 1-(butylcarbamoyl)-2-benzimidazolecarbamate) and its metabolites containing the benzimidazole moiety (calculated as benomyl) in or on the raw agricultural commodity tomatoes at 5 parts per million.

The analytical method proposed in the petition for determining residues of the fungicide is that of H. L. Pease and R. F. Holt, "Journal of the Association of Official Analytical Chemists", vol. 54, pp. 1399–1402 (1971).

Dated: February 20, 1974.

JOHN B. RITCH, Jr.,
Director, Registration Division.

[FR Doc.74-4391 Filed 2-25-74;8:45 am]

FMC CORP.

Notice of Withdrawal of Petitions Regarding Pesticide Chemical and Food Additive

Pursuant to provisions of the Federal Food, Drug, and Cosmetic Act (sec. 408(d)(1), 409(b)(5), 68 Stat. 512, 72 Stat. 1786; 21 U.S.C. 346a(d)(1), 348(b)(5)), the following notice is issued:

In accordance with § 180.8 *Withdrawal of petitions without prejudice* of the pesticide procedural regulations (40 CFR 180.8) and § 121.52 *Withdrawal of petitions without prejudice* of the procedural food additive regulations (21 CFR 121.52), FMC Corp., Middleport, NY 14105, has withdrawn its petitions (PP 8F0728 and FAP 2H5017), notices of which were published respectively in the FEDERAL REGISTERS of June 25, 1968 (33 FR 9312), and June 22, 1973 (37 FR 12343), proposing establishment of tolerances for combined residues of the insecticide and fungicide binapacryl (2-*sec*-butyl-4,6-dinitrophenyl-3-methyl-2-butenoate) and its metabolite 2-*sec*-butyl-4,6-dinitrophenol in or on the raw agricultural commodities apples, cantaloups, cucumbers, grapes, muskmelons, pears, plums, and prunes at 0.2 part per million and in or on apple and grape pomace at 5 parts per million and 3 parts per million respectively, resulting from application of the pesticide to growing apples and grapes.

Dated: February 19, 1974.

JOHN B. RITCH, Jr.,
Director, Registration Division.

[FR Doc.74-4393 Filed 2-25-74;8:45 am]

SHELL CHEMICAL CO. AND VELSICOL CHEMICAL CORP.

Notice of Filing of Petition for Food Additive

Pursuant to provisions of the Federal Food, Drug, and Cosmetic Act (sec. 409(b)(5), 72 Stat. 1786; 21 U.S.C. 348(b)(5)), notice is given that a petition (FAP 4H5044) has been filed jointly by Shell Chemical Co., Suite 300, 1700 K Street, NW., Washington, D.C. 20006, and Velsicol Chemical Corp., 341 East Ohio Street, Chicago, IL 60611, proposing establishment of a food additive tolerance (21 CFR Part 121) for residues of the insecticide endrin (1,2,3,4,10,10-hexachloro - 6,7 - epoxy-1,4,4a,5,6,7,8,8a-octahydro-1,4 - endo, endo-5,8-dimethanonaphthalene) in imported polished rice at 0.05 part per million.

Dated: February 20, 1974.

JOHN B. RITCH, Jr.,
Director, Registration Division.

[FR Doc.74-4392 Filed 2-25-74;8:45 am]

[OPP-32000/15]

NOTICE OF RECEIPT OF APPLICATIONS FOR PESTICIDE REGISTRATION

Data To Be Considered in Support of Applications

On November 19, 1973, the Environmental Protection Agency published in the FEDERAL REGISTER (38 FR 31862) its interim policy with respect to the administration of section 3(c)(1)(D) of the Federal Insecticide, Fungicide, and Rodenticide Act (FIFRA), as amended (86 Stat. 979), and its procedures for implementation. This policy provides that EPA will, upon receipt of every application, publish in the FEDERAL REGISTER a notice containing the information shown below. The labeling furnished by the applicant will be available for examination at the Environmental Protection Agency, Room EB-37, East Tower, 401 M Street, SW., Washington, D.C. 20460.

On or before April 29, any person who (a) is or has been an applicant, (b) desires to assert a claim for compensation under section 3(c)(1)(D) against another applicant proposing to use supportive data previously submitted and approved, and (c) wishes to preserve his opportunity for determination of reasonable compensation by the Administrator must notify the Administrator and the applicant named in the FEDERAL REGISTER of his claim by certified mail. Every such claimant must include, at a minimum, the information listed in this interim policy published on November 19, 1973.

Applications submitted under 2(a) or 2(b) of the interim policy in regard to usage of existing supportive data for registration will be processed in accordance with existing procedures. Applications submitted under 2(c) will be held for the 60-day period before commencing processing. If claims are not received, the application will be processed in normal procedure. However, if claims are received within 60 days, the applicants against whom the particular claims are asserted will be advised of the alternatives available under the Act. No claims will be accepted for possible EPA adjudication which are received after April 29.

APPLICATIONS RECEIVED

EPA File Symbol 1660-AO. Chemical Specialties Co., Inc., 51-55 Naussau Avenue, Brooklyn, New York 11222. *Dro Professional*

Strength Positively Kills Roaches. Active Ingredients: Petroleum distillate 0,0-Diethyl-0-(2-Isopropyl-6-Methyl-4-Pyrimidinyl) Thiophosphate, Beta-butoxy beta-thiocyano diethyl ether, Pyrethrins, Technical piperonyl butoxide 100%. Method of Support: Application proceeds under 2(c) of interim policy.

EPA File Symbol 240-ERR. Daly-Herring Company, P.O. Box 428, Kinston, North Carolina 28501. *25% Chlordane Dust Base.* Active Ingredients: Technical Chlordane 25%. Method of Support: Application proceeds under 2(c) of interim policy.

EPA Reg. No. 5905-236. Helena Chemical Company, Clark Tower, 5100 Poplar Avenue, Suite 2900, Memphis, Tennessee 38137. *Helena Brand Toxaphene Spray 8-E.* Active Ingredients: Toxaphene 71.0%; Xylene 16.1%. Method of Support: Application proceeds under 2(c) of interim policy.

EPA File Symbol 33625-U. Lawn Medic Inc., 1024 Sibley Tower, Rochester, New York 14604. *Lawn Medic Crabgrass Preventer #1.* Active Ingredients: Siduron [1-(2-methylcyclohexyl)-3-phenylurea] 7.66%. Method of Support: Application proceeds under 2(c) of interim policy.

EPA File Symbol 33625-L. Lawn Medic Inc., 1024 Sibley Tower, Rochester, New York 14604. *Lawn Medic Fungus Control.* Active Ingredients: Thiram (Tetramethylthiuram disulfide) 10%. Method of Support: Application proceeds under 2(c) of interim policy.

EPA File Symbol 802-LEE. The Chas. H. Lilly Co., 109 S.E. Alder, Portland, Oregon 97214. *Miller's Perthane 4EC-M.* Active Ingredients: 1,1-Bis-(ethylphenyl)-2,2-dichloroethane 40.95%; Related Reaction Products 5.55%; Aromatic Petroleum Derivative Solvents 35.50%. Method of Support: Application proceeds under 2(c) of interim policy.

EPA File Symbol 1021-RGNA. McLaughlin Gormley King Company, 8810 Tenth Avenue North, Minneapolis, Minnesota 55427. *Pyrocide Fogging Concentrate 7211.* Active Ingredients: Pyrethrins 1.5%; Piperonyl butoxide, technical 7.5%; Petroleum distillate 91.0%. Method of Support: Application proceeds under 2(c) of interim policy.

EPA File Symbol 1021-RGNT. McLaughlin Gormley King Company, 8810 Tenth Avenue North, Minneapolis, Minnesota 55427. *Pyrocide Fogging Concentrate 7021.* Active Ingredients: Pyrethrins 1.50%; Piperonyl butoxide, technical 3.00%; N-octyl bicycloheptene dicarboximide 5.00%; Petroleum distillate 90.50%. Method of Support: Application proceeds under 2(c) of interim policy.

EPA File Symbol 278-UG. The Miami Products & Chemical Co., 520 Lonoke Street, Dayton, Ohio 45403. *Sanygen Swimming Pool Chlorine.* Active Ingredients: Sodium Hypochlorite 10.5%. Method of Support: Application proceeds under 2(c) of interim policy.

EPA File Symbol 9855-RO. Mobil Chemical Company, Maintenance & Marine Coatings Department, P.O. Box 250, Edison, New Jersey 08817. *Sovaklor Super Tropical Anti-Fouling 59-R-21.* Active Ingredients: Cuprous Oxide 32.9%; Metallic Copper 0.7%. Method of Support: Application proceeds under 2(c) of interim policy.

EPA File Symbol 9855-EN. Mobil Chemical Company, Maintenance & Marine Coatings Department, P.O. Box 250, Edison, New Jersey 08817. *Sovaklor Coastal Super Service Anti-Fouling 59-R-27.* Active Ingredients: Cuprous Oxide 47.5%; Metallic Copper 1.0%. Method of Support: Application proceeds under 2(c) of interim policy.

EPA File Symbol 9855-ER. Mobil Chemical Company, Maintenance & Marine Coatings Department, P.O. Box 250, Edison, New Jersey 08817. *Vinyl Anti-Fouling Paint Brown 59-D-20.* Active Ingredients: Cuprous Oxide 42.2%; Metallic Copper 5.0%. Method of Support: Application proceeds under 2(c) of interim policy.

EPA File Symbol 9855-EE. Model Chemical Company, Maintenance & Marine Coatings Department, P.O. Box 250, Edison, New Jersey 08817. *Vinyl Anti-Fouling Paint Dark Brown 59-D-22.* Active Ingredients: Cuprous Oxide 51.8%; Metallic Copper 1.1%. Method of Support: Application proceeds under 2(c) of interim policy.

EPA File Symbol 9355-EG. Mobil Chemical Company, Maintenance & Marine Coatings Department, P.O. Box 250, Edison, New Jersey 08817. *Vinyl Anti-Fouling Paint Dark Red 59-R-25.* Active Ingredients: Cuprous Oxide 51.4%; Metallic Copper 1.1%. Method of Support: Application proceeds under 2(c) of interim policy.

EPA File Symbol 9855-EU. Mobil Chemical Company, Maintenance & Marine Coatings Department, P.O. Box 250, Edison, New Jersey 08817. *Vinyl Anti-Fouling Paint Red 59-R-24.* Active Ingredients: Cuprous Oxide 41.6%; Metallic Copper 4.9%. Method of Support: Application proceeds under 2(c) of interim policy.

EPA File Symbol 9855-EL. Mobil Chemical Company, Maintenance & Marine Coatings Department, P.O. Box 250, Edison, New Jersey 08817. *Coastal Super Service Anti-Fouling 59-R-7.* Active Ingredients: Cuprous Oxide 47.5%; Metallic Copper 1.0%. Method of Support: Application proceeds under 2(c) of interim policy.

EPA Reg. No. 3573-27. The Procter & Gamble Company, Legal Division, P.O. Box 599, Cincinnati, Ohio 45201. *Procter & Gamble Disinfecting Detergent No. 158.* Active Ingredients: Anhydrous Sodium Metasilicate 10.0%; Sodium Dodecylbenzene Sulfonate 6.0%; Sodium Dichloro-s-triazinetrione Dihydrate 5.6%. Method of Support: Application proceeds under 2(b) of interim policy.

EPA Reg. No. 3573-31. The Procter & Gamble Company, Legal Division, P.O. Box 599, Cincinnati, Ohio 45201. *Break:Through II.* Active Ingredients: Anhydrous Sodium Metasilicate 10%; Sodium Dodecylbenzene Sulfonate 6%; Sodium Dichloro-s-triazinetrione 5%. Method of Support: Application proceeds under 2(b) of interim policy.

EPA File Symbol 3743-GGL. Southern Agricultural Chemicals, Inc., P.O. Drawer 527, Kingstree, South Carolina 29556. *Royal Brand Boll Maker.* Active Ingredients: Toxaphene 46.49%; Parathion O, O-diethyl O-p-nitrophenyl phosphorothioate 18.60%; O,O-dimethyl O-p-nitrophenyl phosphorothioate 9.29%; Xylene 12.85%. Method of Support: Application proceeds under 2(c) of interim policy.

EPA File Symbol 3468-UE. Schall Chemical Inc., P.O. Box 862, Monte Vista, Colorado 81144. *Cythion.* Active Ingredients: Malathion 95.0%. Method of Support: Application proceeds under 2(c) of interim policy.

Dated: February 19, 1974.

JOHN B. RITCH, Jr.,
Director,
Registration Division.

[FR Doc.74-4406 Filed 2-25-74;8:45 am]

SCIENCE ADVISORY BOARD, HAZARDOUS MATERIALS ADVISORY COMMITTEE

Notice of Meeting

Pursuant to Public Law 92-463, notice is hereby given that a meeting of the Hazardous Materials Advisory Committee of the Science Advisory Board will be held at 8:30 a.m., March 4-5, 1974, in Room 3307, Waterside Mall, 401 M Street SW., Washington, D.C.

This is a regularly scheduled meeting of the Committee. The agenda includes Staff Director's report, Office of Toxic Substances program update, toxic substances regulations, discussion of strategic environmental assessment program, hexachlorobenzene study, pesticides technical information briefing, energy programs, status report on pesticide and toxic chemical reviews, member items of interest, and comments by program liaison representatives.

The meeting is open to the public. Any member of the public wishing to attend or participate or to present a paper should contact Dr. Winfred F. Malone, Acting Staff Director, Hazardous Materials Advisory Committee, (703) 557-7720.

STANLEY M. GREENFIELD,
Assistant Administrator for Research and Development.

FEBRUARY 22, 1973.

[FR Doc.74-4624 Filed 2-25-74;8:45 am]

FEDERAL MARITIME COMMISSION

UNITED STATES LINES, INC. ET AL.

Notice of Agreement Filed

Notice is hereby given that the following agreement has been filed with the Commission for approval pursuant to section 15 of the Shipping Act, 1916, as amended (39 Stat. 733, 75 Stat. 763, 46 U.S.C. 814).

Interested parties may inspect and obtain a copy of the agreement at the Washington office of the Federal Maritime Commission, 1100 L Street NW., Room 10126; or may inspect the agreement at the Field Offices located at New York, N.Y., New Orleans, Louisiana, San Francisco, California, and Puerto Rico. Comments on such agreements, including requests for hearing, may be submitted to the Secretary, Federal Maritime Commission, Washington, D.C. 20573, on or before March 8, 1974. Any person desiring a hearing on the proposed agreement shall provide a clear and concise statement of the matters upon which they desire to adduce evidence. An allegation of discrimination or unfairness shall be accompanied by a statement describing the discrimination or unfairness with particularity. If a violation of the Act or detriment to the commerce of the United States is alleged, the statement shall set forth with particularity the acts and circumstances said to constitute such violation or detriment to commerce.

A copy of any such statement should also be forwarded to the party filing the agreement (as indicated hereinafter) and the statement should indicate that this has been done.

UNITED STATES LINES, INC., AMERICAN EXPORT LINES, INC., AND HOWLAND HOOK MARINE TERMINAL CORPORATION

Notice of Agreement Filed by:

Stuart R. Breidbart,
Corporate Counsel,
United States Lines, Inc.,
One Broadway,
New York, New York, 10004

Agreement No. T-2903, between United States Lines, Inc. (USL) and American

Export Lines, Inc. (AEL), provides for the formation of a jointly-owned terminal operating company, the Howland Hook Marine Terminal Corporation (Terminal) to provide services at the portions of the Howland Hook Terminal leased to USL under Agreement No. T-2890, portions of which are also subleased to AEL under Agreement No. *T-2901*. The agreement also provides for the possible creation by USL and AEL of a second jointly-owned company to sublease from USL and develop certain other portions of the terminal. USL and AEL will lease or sell specified equipment to the Terminal for use in connection with its operations. Terminal will have the exclusive right to provide services at the facility of the type it will perform for AEL and USL under the contract to be signed with each of them. Agreement No. T-2903 also includes an irrevocable offer by AEL's affiliate, Transocean Gateway Corporation to amend its containership terminal agreement with AEL (FMC Agreement No. T-2502) to provide stevedoring and terminal services to USL at the facility in the event that USL starts calling at the facility prior to the effectuation of the USL/AEL/Terminal operating contract (FMC Agreement No. T-2903-A).

Agreement No. T-2903-A, between USL, AEL and Terminal, is a terminal operating contract providing that Terminal will be the exclusive operator of portions of the Howland Hook Terminal and furnish USL and AEL comprehensive stevedoring, terminal, LCL and labor services at the facility. The agreement requires that USL and AEL will obtain these services exclusively from Terminal for their vessels calling at the Port of New York. Compensation is as set forth in detail in the agreement.

By Order of the Federal Maritime Commission.

Dated: February 20, 1974.

FRANCIS C. HURNEY,
Secretary.

[FR Doc.74-4492 Filed 2-25-74;8:45 am]

FEDERAL POWER COMMISSION

[Docket No. E-8524]

BLACKSTONE VALLEY ELECTRIC CO.

Notice of Filing of Transmission Agreements

FEBRUARY 19, 1974.

Take notice that on November 26, 1973, Blackstone Valley Electric Company (Blackstone), filed with the Commission two agreements relating to the sharing of costs of certain Northern Rhode Island transmission facilities which Blackstone has constructed and owns. The agreements are with Montaup Electric Company (Montaup) and Narragansett Electric Company (Narragansett). Blackstone states that rental charges under these agreements for some of the facilities were scheduled to commence August 1, 1973, with the remainder scheduled to begin January 1, 1974, when the facilities were completed. Blackstone requests waiver of the notice requirements of § 35.3 of the Commission's regulations to permit an effective date of August 1, 1973. Blackstone states that copies of the filing were sent to Narragansett, Montaup, The Division of Public Utilities of the stated Rhode Island, and the Massachusetts Department of Public Utilities.

Any person desiring to be heard or to protest said application should file a petition to intervene or protest with the Federal Power Commission, 825 North Capitol Street, NE., Washington, D.C. 20426, in accordance with §§ 1.8 and 1.10 of the Commission's rules of practice and procedure (18 CFR 1.8, 1.10). All such petitions or protests should be filed on or before March 4, 1974. Protests will be considered by the Commission in determining the appropriate action to be taken, but will not serve to make protestants parties to the proceeding. Any person wishing to become a party must file a petition to intervene. Copies of this application are on file with the Commission and are available for public inspection.

KENNETH F. PLUMB,
Secretary.

[FR Doc.74-4421 Filed 2-25-74;8:45 am]

[Project No. 2362]

BLANDIN PAPER CO.

Notice of Application for Approval of Revised Exhibit K and R Drawings

FEBRUARY 20, 1974.

Public notice is hereby given that application was filed May 18, 1973, under the Federal Power Act (16 U.S.C. 791a-825r) by Blandin Paper Company (Correspondence to: Mr. George W. Goelz, Vice President and Chief Engineer, Blanding Paper Company, 115 First Street Southwest, Grand Rapids, Minnesota 55744) for approval of revised Exhibit K and R Drawings for Blandin Project No. 2362, located in Itasca County, in the Village of Grand Rapids, Minnesota, on the Mississippi River.

Licensee seeks approval of revised Exhibit K and R Drawings which would allow the substitution of one recreation site for another within the project boundary. A Commission Order issued July 14, 1971, aproved the Exhibit R, but required that sites 2 and 4 as shown on the Exhibit R be included within the project boundary. Upon rehearing, the Commission issued an Order allowing the exclusion of site 2 but reiterated the requirement for inclusion of site 4.

On May 18, 1973, Licensee filed for permission to substitute site 5 for site 4, stating that it had obtained fee title to site 5 and considers site 5 as a more desirable recreation area. Site 4 has been earmarked for future industrial expansion.

At present, located on site 4, is a clubhouse owned and operated by the Grand Rapids Gun Club which offers trap shooting. Site 5 is a park which consists of a picnic area, a 20-site camping area, outdoor fireplaces, a boat landing, and sanitation facilities. The park was formerly owned by the Issac Walton League.

Any person desiring to be heard or to make protests with reference to said application should on or before April 4, 1974, file with the Federal Power Commission, Washington, D.C. 20426, petitions to intervene or protests in accordance with the requirements of the Commission's rules of practice and procedure (18 CFR 1.8 or 1.10). All protests filed with the Commission will be considered by it in determining the appropriate action to be taken but will not serve to make the protestants parties to a proceeding. Persons wishing to become parties to a proceeding or to participate as a party in any hearing therein must file petitions to intervene in accordance with the Commission's Rules. The application is on file with the Commission and available for public inspection.

KENNETH F. PLUMB,
Secretary.

[FR Doc.74-4422 Filed 2-25-74;8:45 am]

[Docket No. E-8189]

DAYTON POWER AND LIGHT CO.

Notice of Settlement Agreement

FEBRUARY 20, 1974.

Take notice that The Dayton Power and Light Company (Dayton) on December 26, 1973, tendered for filing a proposed settlement agreement together with a motion for approval of the settlement agreement and acceptance of a revised rate schedule, applicable to service to municipalities for resale. The revised rate schedule is proposed to become effective as of September 10, 1973, and contains proposed increased rates and charges which are lower than the rates and charges which became effective on that date subject to hearing and refund in this proceeding.

Dayton states in support of the proposed settlement that whereas the increased rates filed on May 11, 1973, and suspended by Commission order until September 10, 1973, would increase annual revenues $371,045, based upon operations for the calendar year 1972, the proposed settlement rates would increase revenues for that years' operations by a lesser amount, $327,500. The settlement agreement also includes an amended fuel adjustment clause, as submitted by Dayton on August 9, 1973, in response to the Commission's order of July 9, 1973. Dayton requests waiver of the provisions of § 35.13 of the Commission's regulations under the Federal Power Act, asserting that appendices to the settlement agreement together with supporting schedules filed May 11, 1973, contain the necessary information to evaluate the settlement rates.

The municipal intervenors, Arcanum, Celina, Eldorado, Jackson Center, Minster, New Bremen, New Knoxville, Tips City, and Versailles, jointly, on January 11, 1974, filed a response to the settlement proposal in which they indicate their agreement therewith.

Any person desiring to be heard or to protest said application should file a petition to intervene or protest with the Federal Power Commission, 825 North Capitol Street, NE., Washington, D.C. 20426, in accordance with §§ 1.8 and 1.10 of the Commission's rules of practice and procedure (18 CFR 1.8, 1.10). All such petitions or protests should be filed on or before February 28, 1974. Protests will be considered by the Commission in determining the appropriate action to be taken, but will not serve to make protestants parties to the proceeding. Any person wishing to become a party must file a petition to intervene. Copies of this application are on file with the Commission and are available for public inspection.

KENNETH F. PLUMB,
Secretary.

[FR Doc.74-4423 Filed 2-25-74;8:45 am]

[Docket No. CP74-197]

INTER-CITY GAS LTD., INC., AND GREAT LAKES GAS TRANSMISSION CO.

Notice of Application

FEBRUARY 19, 1974.

Take notice that on January 31, 1974, Inter-City Gas Limited, Inc. (Applicant), 1500 Richardson Building, One Lombard Place, Winnipeg, Manitoba R3B 2A4, Canada, filed in Docket No. CP74-197 an application pursuant to Section 7(a) of the Natural Gas Act for an order of the Commission directing Great Lakes Gas Transmission Company (respondent) to establish physical connection of its natural gas transmission facilities with proposed facilities of Applicant at Thief River Falls, Minnesota, for use as an additional delivery point for previously allocated contract volumes of natural gas, all as more fully set forth in the application which is on file with the Commission and open to public inspection.

Applicant requests that the Commission order respondent to install a tap on Respondent's existing line for connection with 3.5 miles of 4.5-inch lateral line installed by applicant from its existing system. Other facilities required to be installed to effect the proposed connection are said to be a flow control station and a regulator station for a total estimated cost of $89,174.[1] Applicant proposes to bear all the costs of the proposed connection with cash on hand and if necessary a short-term bank loan, with the exception of those costs associated with construction of the tap on respondent's line which costs, applicant states, respondent has agreed to pay.

Applicant states that the proposed connection will provide a second source of supply for Thief River Falls, Wadena, Staples, Bertha, Verndale and Hewitt, Minnesota (Thief River Falls service area), presently served by Applicant with gas provided by Midwestern Gas Transmission Company (Midwestern). Applicant states further that it has experienced load growth from residential and commercial customers in this service area which exceeds its contracted demand with Midwestern for service to these communities of 4,308 Mcf of gas per day. Applicant states that it is unable to get additional gas supplies from Midwestern.

The application states that Applicant owns and operates other distribution systems in Minnesota, receiving supplies of natural gas from Northern Natural Gas Company (Northern) (contracted demand 23,768 Mcf per day), from Respondent (contracted demand 13,000 Mcf per day), and from Inter-City Minnesota Pipelines Ltd., Inc., a subsidiary which purchases gas from TransCanada Pipelines Limited (contracted demand 22,000 Mcf per day). The application states further that at the present time the City of Cloquet and the Village of Grand Rapids are supplied with natural gas by both the Respondent and Northern.

Applicant states that the proposed interconnection will enable applicant to divert gas from lower priority uses in the communities supplied with natural gas by Northern and Respondent to higher priority uses[2] in the communities served with natural gas by Midwestern.

Applicant states that this application is only for the additional delivery point from respondent. No increase in allocated supply is requested. The additional supply required for the Thief River Falls service area would come from applicant's existing Contracted Demand with respondent of 13,000 Mcf per day.

Any person desiring to be heard or to make any protest with reference to said application should on or before March 11, 1974, file with the Federal Power Commission, Washington, D.C. 20426, a petition to intervene or a protest in accordance with the requirements of the Commission's rules of practice and procedure (18 CFR 1.8 or 1.10) and the Regulations under the Natural Gas Act (18 CFR 156.9). All protests filed with the Commission will be considered by it in determining the appropriate action to be taken but will not serve to make the protestants parties to the proceeding. Any person wishing to become a party to a proceeding or to participate as a party in any hearing therein must file a petition to intervene in accordance with the Commission's rules.

KENNETH F. PLUMB,
Secretary.

[FR Doc.74-4424 Filed 2-25-74;8:45 am]

[1] The estimated cost of connection is composed of $12,000 for the tap, $56,524 for the 3.5 miles of pipeline, $12,650 for the flow control station, and $8,000 for the regulator station.

[2] Residential and small commercial use.

[Docket No. E-8038]

FLORIDA POWER AND LIGHT CO.

Notice of Service Agreement

FEBRUARY 20, 1974.

Take notice that on November 19, 1973, Florida Power and Light Company (FP&L) tendered Exhibit A, Delivery Point and Service Specifications, for one point of delivery near Sanderson, Florida from the Company to Clay County Electric Cooperative, Inc., effective July 5, 1973, and one point of delivery at the Suncoast Substation to Lee County Electric Cooperative, Inc., effective August 3, 1973.

FP&L requests that Exhibit A be added to FP&L FPC Electric Tariff, Original Volume No. 1 and that they be effective as soon as possible.

Any person desiring to be heard or to protest said filing should file a petition to intervene or protest with the Federal Power Commission, 825 North Capitol Street NE., Washington, D.C. 20426, in accordance with §§ 1.8 and 1.10 of the Commission's Rules of Practice and Procedure (18 CFR 1.8 and 1.10). All such petitions or protests should be filed on or before February 25, 1974. Protests will be considered by the Commission in determining the appropriate action to be taken, but will not serve to make protestants parties to the proceeding. Any person wishing to become a party must file a petition to intervene. Copies of this filing are on file with the Commission and are available for public inspection.

KENNETH F. PLUMB,
Secretary.

[FR Doc.74-4425 Filed 2-25-74;8:45 am]

[Docket No. RP74-50-1, RP74-50-3]

FLORIDA GAS TRANSMISSION CO.

Order Granting in Part Petition for Temporary Extraordinary Relief, Consolidating Proceedings, Setting Matters for Hearing, Permitting Interventions and Establishing Procedures

FEBRUARY 19, 1974.

Several petitions for extraordinary relief have been filed in the above-entitled proceedings by customers of Florida Gas Transmission Company (Florida Gas). Each of the petitioners alleges that if relief is not granted, serious irreparable injury will result.

Although the various applications for extraordinary relief necessarily should be reviewed on their individual merits, we deem it appropriate to consolidate them in one forum for purposes of hearing and decision. The exigencies of the present gas shortage on Florida Gas' system and the commencement of curtailed deliveries thereon necessitate expeditious action and where appropriate, we will grant temporary relief pending resolution of these matters at formal hearing. It is for this reason and in order to grant relief on an equitably uniform basis which will avert any disadvantage to similarly situated parties, that we

consolidate the various petitions herein.

Turning to the individual applications that have been filed with the Commission, the first petition for extraordinary relief in the above-docketed proceedings was submitted by Basic Magnesia, Incorporated (Basic), on December 21, 1973, in Docket No. RP74–50–1. Basic, a producer of magnesia for refractory materials and other chemical uses, asserted that the use of gas was essential in the second heating stage of its production process to insure that the magnesia product has the "reactivity" without which it would not be usable in certain vital end uses. It also asserted that Florida Gas' curtailment procedures are not consistent with the priorities of deliveries set forth in Commission Order No. 467–B, issued March 2, 1973. By order issued January 9, 1974, in Docket No. RP74–50–1, the Commission granted Basic relief on a temporary basis, pending notice and hearing, and directed Florida Gas to continue supplying a total of 25,500 therms of natural gas per day at the rate of 1,060 therms per hour to Basic.

On January 17, 1974, Wenczel Tile Company of Florida, Incorporated (Wenczel), a producer of glazed ceramic tile, filed a petition for emregency relief based, *inter alia*, on the grounds that harsh consequences to its employees and distributors will result from implementation of Florida Gas' currently effective curtailment plan.[1] It purchases gas under its firm service contract with Florida Gas for use in one kiln that can utilize only natural gas or propane. It purchases gas for its other two ceramic tile kilns, which can use natural gas, propane, or kerosene, under a preferred interruptible contract pursuant to which Florida Gas has been supplying 2,500 therms of gas per day, except during periods of curtailment. Wenczel is of the view that the availability of kerosene in necessary quantities is doubtful because of the present fuel crisis. It contends that it will require continued delivery of the 2,500 therms of preferred interruptible gas per day as well as its daily firm volumes of 820 therms to keep its plant in production.

On January 22, 1974, as supplemented January 24, 1974, Borden, Incorporated, Chemical Division, Smith-Douglass (Borden), filed a petition for temporary and permanent extraordinary relief, exempting its Plant City, Florida feed phosphate defluorinating plant from the curtailment provisions of Florida Gas' FPC Gas Tariff. The petition to which several supporting affidavits are attached requests that the Commission issue an order requiring Florida Gas to deliver approximately 1.8 to 2.0 million therms of natural gas per month on a temporary basis, pending such notice and hearing as necessary to reach a determination on its request for permanent relief. Pursuant to the terms of its preferred interruptible contract with Florida Gas, Borden receives up to 30,860,000 therms of gas per year, 107,800 therms per day and 4,500 therms per hour, such volumes being allocated in the maximum daily proportions of 83,800 therms for the Coronet Defluorinating Plant and 24,000 therms for the Teneroc Rock Drying Plant. Phosphate is considered to be an indispensable additive in animal feed, the absence of which results in retarded growth, impaired reproductive ability and abnormal bone development in hogs and poultry. Although natural gas is a preferred fuel for the defluorinating process for maximum efficiency, Borden can employ fuel oil, if available, for a portion of its natural gas requirements. The fluid bed reactors in its defluorinating process, which also utilizes rotary kilns, require a certain percentage of natural gas as fuel in order to operate at all.

Pursuant to Notices published in the FEDERAL REGISTER, petitions for and notices of intervention in Docket Nos. RP 74–50–1 through RP74–50–3 were due on or before January 17, February 1, and February 8, 1974, respectively. Timely petitions for leave to intervene were filed in Docket No. RP74–50–1 by Wenczel, Gardinier, Incorporated (Gardinier), and Florida Gas,[2] with a petition for leave to intervene out of time on January 28, 1974, by Southern Gas Company (Southern), Division of Donovan Companies, Incorporated; in Docket No. RP 74–50–2 by Gardinier and Florida Gas,[2] and a petition for leave to intervene out of time by Southern on February 4, 1974; and in Docket No. RP74–50–3 by Wenczel. We shall deem parties allowed intervention herein in one proceeding to be parties to the consolidated proceeding.

Borden's petition in Docket No. RP 74–50–3 indicates that it has filed an application with the Federal Energy Office for a priority on fuel oil allocation applicable to its Florida plant operations. However, it is noted that the fluid bed reactors in its Plant City defluorinating plant cannot function without a percentage of natural gas for fuel. We therefore conclude that good cause has been shown to grant Borden extraordinary relief on a temporary basis, pending notice and hearing on its request for permanent relief, to the extent of directing Florida Gas to continue supplying natural gas to Borden in sufficient quantities to enable it to operate the fluid bed reactors in its defluorinating plant.

The Commission finds:

(1) A grant of Borden's petition for extraodinary relief filed January 22, 1974, as supplemented January 24, 1974, to the extent set forth above on a temporary basis is in the public interest and is consistent with the purposes of the Natural Gas Act, as hereinafter ordered.

(2) Good cause exists to set the proceedings in Docket Nos. RP74–50–1 through RP74–50–3 for formal hearing and to consolidate those proceedings for purposes of hearing and decision.

(3) The participation of the above-named petitioners in this proceeding may be in the public interest.

The Commission orders:

(A) The petition for extraordinary relief filed by Borden on January 22, 1974, as supplemented January 24, 1974, is hereby granted on a temporary basis, pending further action of the Commission, to the extent of requiring Florida Gas to continue supplying natural gas to Borden in sufficient quantities to enable it to operate the fluid bed reactors in its defluorinating plant.

(B) The proceedings in Docket Nos. RP74–50–1, RP74–50–2, and RP74–50–3 are hereby consolidated for purposes of hearing and decision.

(C) Pursuant to the authority of the Natural Gas Act, the Commission's Rules of Practice and Procedure, and the Regulations under the Natural Gas Act, a public hearing shall be held on March 19, 1974, at 10:00 a.m., in a hearing room of the Federal Power Commission, 825 North Capitol Street, N.E., Washington, D.C. 20426, to determine whether or not extraordinary relief should be granted to Basic, Wenczel, and Borden as requested.

(D) On or before March 4, 1974, petitioners and all parties supporting or opposing petitioners' requests shall serve with the Commission, and upon all parties to the proceeding, including Commission Staff, their testimony and exhibits in support of their position.

(E) Cross-examination shall commence on March 19, 1974.

(F) A Presiding Administrative Law Judge to be designated by the Chief Administrative Law Judge—See Delegation of Authority, 18 CFR 3.5(d)—shall preside at, and control these proceedings in accordance with the policies expressed in the Commission's Rules of Practice and Procedure and the purposes expressed in this order.

(G) The above-named petitioners are hereby permitted to intervene in this proceeding subject to the Rules and Regulations of the Commission: *Provided, however,* That their participation shall be limited to matters affecting asserted rights and interests as specifically set forth in their petitions for leave to intervene; *And provided, further,* That the admission of such intervenors shall not be construed as recognition by the Commission that such petitioners might be aggrieved because of any order or orders of the Commission entered in this proceeding.

By the Commission.

[SEAL] KENNETH F. PLUMB,
Secretary.

[FR Doc.74-4426 Filed 2-25-74;8:45 am]

[1] Wenczel has not requested temporary extraordinary relief.

[2] Florida Gas filed a petition for leave to intervene and answer to the petition for extraordinary relief.

[Docket No. CP74-200]

KANSAS-NEBRASKA NATURAL GAS CO.

Notice of Application

FEBRUARY 20, 1974.

Take notice that on February 4, 1974, Kansas-Nebraska Natural Gas Company,

Inc. (Applicant), 300 North St. Joseph Avenue, Hastings, Nebraska 68901, filed in Docket No. CP74-200 an application pursuant to sections 7(b) and 7(c) of the Natural Gas Act for permission and approval to abandon one compressor unit from Applicant's compressor station near Lakin, Kansas and a certificate of public convenience and necessity authorizing the construction and operation of certain new compressor facilities at a central point on its existing Buffalo Wallow Field gathering system, all as more fully set forth in the application which is on file with the Commission and open to public inspection.

Applicant proposes to abandon one 450 horsepower compressor unit from its compressor station near Lakin, Kansas. Applicant states that the unit which is a 1920 model compressor has become inoperative and due to its obsolescence, repairs are no longer economical. Applicant states that it has not had to operate this unit since 1969 and proposes to abandon said unit for salvage.

The application states that pursuant to existing gas purchase contracts Applicant is obligated to reduce its pipeline operating pressure to a level equivalent to 50 percent of the average shut-in wellhead pressure for all wells connected to Applicant's gathering system which produce from the same common source of supply. Applicant states that semiannual test data indicate that Applicant will be unable to continue taking contractually obligated gas volumes at a pressure sufficient to transport such volumes to the Panhandle Eastern Pipe Line Company (PEPL) Aledo gas treating plant in Dewey County, Oklahoma, beyond the third quarter of 1974 unless compression facilities are installed and operational. Applicant, therefore, proposes to install a compressor station consisting of one 3,000 horsepower and one 2,200 horsepower reciprocating type compressor units, with necessary auxiliary equipment and piping, at a central point in its existing Buffalo Wallow Field gathering pipeline system.

Applicant states that the estimated cost of the proposed facilities is $1,800,000 the payment of which is subject to an agreement between Applicant and PEPL dated December 5, 1973, amending an existing cost/ownership sharing agreement dated March 11, 1969. By this amendatory agreement ownership and cost of the proposed compression facilities to be constructed by Applicant will be apportioned 70 percent to Applicant and 30 percent to PEPL.

The application states that the funds for such new facilities will be met out of current working capital or will be obtained from interim bank loans which at a later date may be funded through a security issue.

Any person desiring to be heard or to make any protest with reference to said application should on or before March 18, 1974, file with the Federal Power Commission, Washington, D.C. 20426, a petition to intervene or a protest in accordance with the requirements of the Commission's Rules of Practice and Procedure (18 CFR 1.8 or 1.10) and the Regulations under the Natural Gas Act (18 CFR 157.10). All protests filed with the Commission will be considered by it in determining the appropriate action to be taken but will not serve to make the protestants parties to the proceeding. Any person wishing to become a party to a proceeding or to participate as a party in any hearing therein must file a petition to intervene in accordance with the Commission's Rules.

Take further notice that, pursuant to the authority contained in and subject to the jurisdiction conferred upon the Federal Power Commission by sections 7 and 15 of the Natural Gas Act and the Commission's rules of practice and procedure, a hearing will be held without further notice before the Commission on this application if no petition to intervene is filed within the time required herein, if the Commission on its own review of the matter finds that a grant of the certificate and permission and approval for the proposed abandonment are required by the public convenience and necessity. If a petition for leave to intervene is timely filed, or if the Commission on its own motion believes that a formal hearing is required, further notice of such hearing will be duly given.

Under the procedure herein provided for, unless otherwise advised, it will be unnecessary for Applicant to appear or be represented at the hearing.

KENNETH F. PLUMB,
Secretary.

[FR Doc.74-4427 Filed 2-25-74;8:45 am]

[Docket No. G-2283]

NORTHERN NATURAL GAS CO.

Notice of Petition To Amend

FEBRUARY 20, 1974.

Take notice that on February 1, 1974, Northern Natural Gas Company (Petitioner), 2223 Dodge Street, Omaha, Nebraska 68102, filed in Docket No. G-2283 a petition to amend the Commission's order issued February 1, 1954 (13 FPC 787),[1] in the subject docket pursuant to section 7(c) of the Natural Gas Act by authorizing Petitioner to establish an additional point for the delivery of gas to El Paso Natural Gas Company (El Paso) to enable Petitioner to provide deliveries of natural gas for El Paso's account at the existing delivery station in Gaines County, Texas, all as more fully set forth in the petition to amend which is on file with the Commission and open to public inspection.

By the order issued February 1, 1954, in the instant docket Petitioner is authorized, among other things, to transport up to 225,000 Mcf of natural gas per day for El Paso in Spraberry-Plains Pipeline pursuant to an agreement between the parties dated October 7, 1953, as amended (Petitioner's Rate Schedule T-1). Under the terms of Rate Schedule T-1, El Paso delivers up to 225,000 Mcf of gas per day to Petitioner at a point on the downstream side of Petitioner's Spraberry compressor station in Midland County, Texas, and Petitioner transports such gas through Petitioner's facilities 96 miles (for delivery to El Paso) at El Paso's Plains Compressor station in Yoakum County, Texas.

Petitioner states that El Paso has entered into an agreement with Pioneer Natural Gas Company (Pioneer) under which El Paso will purchase approximately 5,500 Mcf of gas per day from Pioneer for use as compressor fuel in the Seminole and Riley gas fields in Gaines County to assure the availability of an approximate 30,000 Mcf per day gas supply to El Paso from such fields. The petition states that inasmuch as Pioneer's supplies are insufficient to support continually such sale to El Paso, El Paso has requested that Petitioner concurrently deliver to Pioneer, for El Paso's account, approximately 5,500 Mcf of gas per day which El Paso is selling to Pioneer. Petitioner requests that the Commission amend the order issued in the instant docket to authorize an additional delivery point for redelivery of gas volumes by Petitioner to El Paso.[2]

Any person desiring to be heard or to make any protest with reference to said petition to amend should on or before March 18, 1974, file with the Federal Power Commission, Washington, D.C. 20426, a petition to intervene or a protest in accordance with the requirements of the Commission's rules of practice and procedure (18 CFR 1.8 or 1.10) and the Regulations under the Natural Gas Act (18 CFR 157.10). All protests filed with the Commission will be considered by it in determining the appropriate action to be taken but will not serve to make the protestants parties to the proceeding. Any person wishing to become a party to a proceeding or to participate as a party in any hearing therein must file a petition to intervene in accordance with the Commission's rules.

KENNETH F. PLUMB,
Secretary.

[FR Doc.74-4428 Filed 2-25-74;8:45 am]

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[1] Order issued in Docket No. G-2106, *et al., El Paso Natural Gas Company, et al.* By this order Permian Basin Pipeline Company was authorized to construct and operate facilities for the transportation of natural gas for El Paso, purchased by El Paso in the Spraberry area of west Texas, to a point of interconnection with El Paso's main line at Wasson, Texas. Petitioner filed the instant petition to amend as successor in interest to Permian Basin Pipeline Company.

[2] The petition states that the proposed deliveries were commenced by Petitioner to Pioneer for the account of El Paso on December 28, 1973, within the contemplation of § 157.22 of the Commission's Regulations (18 CFR 157.22).

[Dockets Nos. RI74-147, etc.]

PHILLIPS PETROLEUM CO. ET AL.

Order Providing for Hearing on and Suspension of Proposed Changes in Rates, and Allowing Rate Changes To Become Effective Subject To Refund [1]

FEBRUARY 13, 1974.

Respondents have filed proposed changes in rates and charges for jurisdictional sales of natural gas, as set forth in Appendix A hereof.

The proposed changed rates and charges may be unjust, unreasonable, unduly discriminatory, or preferential, or otherwise unlawful.

[1] Does not consolidate for hearing or dispose of the several matters herein.

The Commission finds: It is in the public interest and consistent with the Natural Gas Act that the Commission enter upon hearings regarding the lawfulness of the proposed changes, and that the supplements herein be suspended and their use be deferred as ordered below.

The Commission orders: (A) Under the Natural Gas Act, particularly Sections 4 and 15, the Regulations pertaining thereto [18 CFR, Ch. I], and the Commission's Rules of Practice and Procedure, public hearings shall be held concerning the lawfulness of the proposed changes.

(B) Pending hearings and decisions thereon, the rate supplements herein are suspended and their use deferred until date shown in the "Date Suspended Until" column. Each of these supplements shall become effective, subject to refund, as of the expiration of the suspension period without any further action by the Respondent or by the Commission. Each Respondent shall comply with the refunding procedure required by the Natural Gas Act and § 154.102 of the Regulations thereunder.

(C) Unless otherwise ordered by the Commission, neither the suspended supplements, nor the rate schedules sought to be altered, shall be changed until disposition of these proceedings or expiration of the suspension period, whichever is earlier.

By the Commission.

[SEAL] KENNETH F. PLUMB, *Secretary.*

Appendix A

Docket No.	Respondent	Rate schedule No.	Supplement No.	Purchaser and producing area	Amount of annual increase	Date filing tendered	Effective date unless suspended	Date suspended until—	Cents per Mcf*		Rate in effect subject to refund in docket No.
									Rate in effect	Proposed increased rate	
RI74-147	Phillips Petroleum Co	534	1	El Paso Natural Gas Co. (San Juan Unit, Rio Arriba County, N. Mex.) (San Juan Basin).	$16,200	1-21-74		3-24-74	[2] 24.0	[4] 23.5	
RI74-148	Atlantic Richfield Co	666	2	El Paso Natural Gas Co. (Ignacio Blanco Field, La Plata County, Colo.) (San Juan Basin).	370	1-18-74		3-21-74	[2] 23.0	[4] 23.5	RI71-30.
RI74-149	Amoco Production Co	588	2	El Paso Natural Gas Co. (Ute Dome Dakota Field, San Juan County, N. Mex.) (San Juan Basin).	2,475	1-17-74		3-20-74	[3] 30.89	[3] 31.35	RI74-71.
RI74-150	Sohio Petroleum Co	100	13	El Paso Natural Gas Co. (Ignacio Blanco Field, La Plata County, Colo.) (San Juan Basin).	2,731	1-21-74		7-21-74	[3] 21.48	[4] 21.98	
RI74-151	Southern Union Production Co.	3	31	Southern Union Gathering Co. (Mesa Verde Formation, San Juan and Rio Arriba Counties, N. Mex.) (San Juan Basin).	41,880	1-18-74		7-18-74	[4] 28.44	[4] 29.44	
	do	21	5	do	[5] 67	1-18-74		3-21-74	[11] 26.78	[11] 27.34	
	do			do	33,170	1-18-74		7-18-74	[7] 28.20	[7] 29.27	
RI74-152	Mesa Petroleum Co	[5] 50	[9] 44	El Paso Natural Gas Co. (Pictured Cliffs Field, San Juan County, N. Mex.) (San Juan Basin).	141	1-14-74		7-14-74	[3] 21.48	[4] 21.98	
RI74-153	Tenneco Oil Co	50	[10] 12	El Paso Natural Gas Co. (Blanco (Pictured Cliff) Field, Rio Arriba County, N. Mex.) (San Juan Basin).	109	1-22-74		7-22-74	[3] 26.1797	[3] 26.7251	
	do	176	[11] 25	El Paso Natural Gas Co. (San Juan and Rio Arriba Counties, N. Mex.) (San Juan Basin).	16,362	1-22-74		7-22-74	26.1797	26.7251	
		223	[12] 13	El Paso Natural Gas Co. (Blanco Field, San Juan County, N. Mex.) (San Juan Basin).	7,636	1-22-74		7-22-74	26.1797	26.7251	

[2] Unless otherwise stated, the pressure base is 15.025 lb/in²a.
[3] Subject to Btu adjustment up or down from 1,000 Btu per cubic foot.
[4] Includes upward Btu adjustment for 1,100 Btu gas from a base of 1,000 Btu per cubic foot.
[5] Sub ect to Btu adjustment up from 1,050 and down from 1,000 Btu per cubic foot.
[6] Includes upward Btu adjustment for 1,160 Btu gas from a base of 1,050 Btu per cubic foot.
[7] Includes upward Btu adjustment for 1,160 Btu gas from a base of 1,000 Btu per cubic foot.
[8] For acreage added by Supplement No. 26 dated after Oct. 1, 1968.
[9] Includes upward Btu adjustment for 1,150 Btu gas from a base of 1,050 Btu per cubic foot.
[10] Tentative designation. Successor to Pubco Petroleum Corporation Rate Schedule No. 4.
[11] For acreage added by Supplement No. 43 only which converts an overriding royalty interest to a working interest.
[12] Not applicable to acreage added by Supplement Nos. 4 and 6 dated after Oct. 1, 1968.
[13] Not applicable to acreage added by Supplement Nos. 17 and 19 dated after Oct. 1, 1968.
[14] Not applicable to acreage added by Supplement Nos. 3, 5, 6, and 9 dated after Oct. 1, 1968.

The proposed rate increases which exceed the applicable ceiling rate established by Opinion No. 658 are suspended for five months and the proposed rate increases which exceed the applicable area ceiling rate in Order No. 435 are suspended for one day.

[FR Doc.74-4317 Filed 2-25-74;8:45 am]

[Project No. 2516]

POTOMAC EDISON COMPANY OF WEST VIRGINIA

Notice of Application for New License

FEBRUARY 20, 1974.

Public notice is hereby given that application for new minor license was filed September 28, 1973, under the Federal Power Act (16 U.S.C. 791a-825r) by the Potomac Edison Company of West Virginia (Correspondence to: Mr. William H. MacMullen, Secretary, The Potomac Edison Company of West Virginia, Downsville Pike, Hagerstown, Maryland 21740) for its constructed Project No. 2516, known as the Dam No. 4 Hydro-Station located in Berkeley County, West Virginia near Sheperdstown on the Potomac River.

The existing project which derives its water supply from a U.S. Government dam (Dam No. 4) has an installed generating capacity of 1,000 kw. The project consists of: (1) a headrace, 230 feet long and 50 feet wide; (2) a stone and reinforced concrete powerhouse (75 feet by 50 feet) which contains two 500 kw horizontal generators driven by two 670 hp horizontal water wheels; (3) a tailrace, approximately 80 feet wide and 600 feet long; and (4) appurtenant facilities.

Under the minor license for Project No. 2516, (41 FPC 395), which expired December 31, 1973, section's 14 and 15 of the Federal Power Act insofar as they relate to takeover and relicensing proceedings have been waived. The project is currently operating under annual license.

Recreational facilities at the project consist of: (1) Two small parking lots; (2) fishing access trails; (3) a pit toilet; (4) and trash receptacles. The energy developed by the project is used to supply Applicant's electrical system load.

Any person desiring to be heard or to make protest with reference to said application should on or before May 2, 1974, file with the Federal Power Commission, Washington, D.C. 20426, petitions to intervene or protests in accordance with the requirements of the Commission's rules of practice and procedure (18 CFR 1.8 or 1.10). All protests filed with the Commission will be considered by it in determining the appropriate action to be taken but will not serve to make the protestants parties to a proceeding. Persons wishing to become parties to a proceeding or to participate as a party in any hearing therein must file petitions to intervene in a accordance with the Commission's rules. The application is on file with the Commission and available for public inspection.

KENNETH F. PLUMB,
Secretary.

[FR Doc.74-4429 Filed 2-25-74;8:45 am]

[Docket No. CI74-410]

RANGE OIL CO., INC.

Notice of Application

FEBRUARY 20, 1974.

Take notice that on February 1, 1974, Range Oil Company, Inc. (Operator), *et al.* (Applicant), 830 First National Bank Building, Wichita, Kansas 67202, filed in Docket No. CI74-410 an application pursuant to section 7(c) of the Natural Gas Act for a certificate of public convenience and necessity authorizing the sale for resale and delivery of natural gas in interstate commerce to Cities Services Gas Company (Cities) from the Gibson East (Stalnaker) Pool, Cowley County, Kansas, all as more fully set forth in the application which is on file with the Commission and open to public inspection.

Applicant states that it intends to sell natural gas to Cities from the subject well within the contemplation of § 157.29 of the Regulations under the Natural Gas Act (18 CFR 157.29) and proposes to continue said sale for two years following the end of the 180-day emergency period within the contemplation of § 2.70 of the Commission's general policy and interpretations (18 CFR 2.70). Applicant proposes to sell approximately 6,000 Mcf of gas per month, with Cities obligation to purchase limited to 2,000 Mcf per day, at 40.0 cents per Mcf at 14.65 psia, subject to upward and downward Btu adjustment. Initial estimated downward Btu adjustment is 7.60 cents per Mcf.

Any person desiring to be heard or to make any protest with reference to said application should on or before March 18, 1974, file with the Federal Power Commission, Washington, D.C. 20426, a petition to intervene or a protest in accordance with the requirements of the Commission's rules of practice and procedure (18 CFR 1.8 or 1.10). All protests filed with the Commission will be considered by it in determining the appropriate action to be taken but will not serve to make the protestants parties to the proceeding. Any person wishing to become a party to a proceeding or to participate as a party in any hearing therein must file a petition to intervene in accordance with the Commission's rules.

Take further notice that, pursuant to the authority contained in and subject to the jurisdiction conferred upon the Federal Power Commission by Sections 7 and 15 of the Natural Gas Act and the Commission's rules of practice and procedure, a hearing will be held without further notice before the Commission on this application if no petition to intervene is filed within the time required herein, if the Commission on its own review of the matter finds that a grant of the certificate is required by the public convenience and necessity. If a petition for leave to intervene is timely filed, or if the Commission on its own motion believes that a formal hearing is required, further notice of such hearing will be duly given.

Under the procedure herein provided for, unless otherwise advised, it will be unnecessary for applicant to appear or be represented at the hearing.

KENNETH F. PLUMB,
Secretary.

[FR Doc.74-4430 Filed 2-25-74;8:45 am]

[Docket No. R-472]

REPORT OF SUPPLY AND REQUIREMENTS, FPC FORM NO. 16

Findings and Order Granting Waiver

FEBRUARY 20, 1974.

By Order No. 489 issued August 24, 1973, in Docket No. R-472 (50 FPC ——), the Commission promulgated Section 260.12—Statements and Reports (Schedules), Subchapter G—Approved Forms, Natural Gas Act, Chapter I of Title 18 of the Code of Federal Regulations to prescribe FPC Form No. 16, Report of Supply and Requirements, to be filed by natural gas pipeline companies making sales of natural gas for resale in interstate commerce. The Commission stated in Order No. 489 that it would consider requests by any company for waiver of the requirement to file Form No. 16 and would grant such requests upon good cause being shown. Thirteen natural gas companies have filed requests for waiver of the requirement to file Form No. 16. In Commission order issued November 7, 1973, eight other companies were granted similar waivers.

Lone Star Gas Company, Shenandoah Gas Company, Hampshire Gas Company, Washington Gas Light Company, and Mountain Fuel Supply Company make no interstate sales of natural gas for resale. Therefore, they qualify for exemption from filing under the provisions of ordering paragraph (A) (b) of Order No. 489.

Information filed by Cimarron Transmission Company, Sea Robin Pipeline Company, Raton Natural Gas Company, and Farmland Industries, Inc., would be duplicative of filings made by their customers or their suppliers. Cimarron's sole customer is Natural Gas Pipeline Company of America which files Form No. 16. Sea Robin is a joint venture owned equally by subsidiaries of United Gas Pipe Line Company and Southern Natural Gas Company which purchase Sea Robin's output and report it on their own Forms No. 16. Raton sells to only one customer and buys its entire gas supply from Colorado Interstate Gas Company, a Division of Colorado Interstate Corporation, whose Form No. 16 will reflect the sale to Raton. The only jurisdictional revenue of Farmland Industries, Inc., is derived from the transportation of gas for Northern Natural Gas Company which includes the transported gas in its Form No. 16.

Equitable Gas Company is primarily a gas distributor whose supply and requirements will be reported by its suppliers. It makes only *de minimis* sales for resale in interstate commerce from producing fields. Most of Equitable's gas supply comes from Texas Eastern Transmission Corporation, Tennessee Gas Pipeline Company, a Division of Tenneco Inc. and Kentucky-West Virginia Gas

Company, with the remainder from incidental Appalachian production in the vicinity of its system. For the 12-month period ending September 1973 Equitable sold only 111,000 Mcf of gas for resale in interstate commerce out of total sales of 88,000,000 Mcf.

Orange and Rockland Utilities, Inc., has only three wholesale customers and is primarily a distribution company. All of its supply comes from four interstate pipeline companies and the volumes purchased by Orange and Rockland will be reported by its suppliers.

Cascade Natural Gas Corporation has only one resale customer, Mountain Fuel Supply Company, to which it sells all its jurisdictional gas under a "fixed-margin contract" subject to Commission jurisdiction.

Union Light, Heat and Power Company filed a Form No. 16 for the period September 1972 through August 1973 but requests exemption from any requirement for making subsequent filings. Union is primarily a distribution company with less than one percent of its sales during the year ended August 31, 1973, being jurisdictional. Its sole supplier is Columbia Gas Transmission Corporation. Any information reported by Union would be duplicated by Columbia.

The Commission finds:

Good cause having been shown, it is necessary and appropriate in carrying out the provisions of the Natural Gas Act that the requests by the hereinabove named companies for waiver of the requirement to file Form No. 16 should be granted.

The Commission orders:

Subject to further review, the hereinabove named companies' requests for waiver of the requirement to file Form No. 16 are granted.

By the Commission.

[SEAL] KENNETH F. PLUMB,
Secretary.

[FR Doc.74-4434 Filed 2-25-74;8:45 am]

[Docket No. RP72-121]

SOUTHWEST GAS CORP.

Notice of Filing of Tariff Sheet

FEBRUARY 19, 1974.

Take notice that on February 8, 1974, Southwest Gas Corporation (Southwest) tendered for filing Second Substitute Fourth Revised Sheet No. 3A, constituting Original PGA-1, in its FPC Gas Tariff, Original Volume No. 1.

Southwest states that the purpose of this filing is to increase the rates of Southwest under its purchased gas adjustment clause in section 9 of its General Terms and Conditions contained in its FPC Volume No. 1. According to Southwest, Northwest Pipe Line Corporation, Southwest's sole supplier to its Northern Nevada Division, has filed under its PGA Clause for an increase to become effective April 1, 1974. Southwest further states that El Paso Natural Gas Company put an increase into effect as of November 25, 1973, the jurisdictional portion of which Southwest is now accruing.

Southwest requests that this filing be given an effective date of April 1, 1974, so that Southwest's increase will be concurrent with that of Northwest Pipeline Corporation. Also, Southwest requests waiver of Exhibit A, if such exhibit should be deemed necessary in this filing.

Any person desiring to be heard or to protest said application should file a petition to intervene or protest with the Federal Power Commission, 825 North Capitol Street NE., Washington, D.C. 20426, in accordance with §§ 1.8 and 1.10 of the Commission's Rules of Practice and Procedure (18 CFR 1.8, 1.10). All such petitions or protests should be filed on or before March 5, 1974. Protests will be considered by the Commission in determining the appropriate action to be taken, but will not serve to make protestants parties to the proceeding. Any person wishing to become a party must file a petition to intervene. Copies of this application are on file with the Commission and are available for public inspection.

KENNETH F. PLUMB,
Secretary.

[FR Doc.74-4431 Filed 2-25-74;8:45 am]

[Docket No. E-8623]

SOUTHWESTERN PUBLIC SERVICE CO.

Notice of Filing of Letter Agreement

FEBRUARY 19, 1974.

Take notice that on February 11, 1974, Southwestern Public Service Company (Company) tendered for filing a letter agreement dated January 21, 1974, between Company and Public Service Company of Oklahoma. According to Company, this agreement is a modification and extension of Letter Agreement dated January 4, 1971, Southwestern Public Service Company Rate Schedule Supplement No. 1 to FPC No. 57.

Company states that due to extraordinary increases in fuel prices, the maximum guaranteed energy cost by Company of 3.67 mills/Kwh plus 0.25 mills adder for 100 MW capacity sales from Jones No. 2 Unit beginning June 1, 1974, will be exceeded. Thus, Company states that Public Service Company of Oklahoma has agreed to waive such maximum guaranteed energy cost, and in consideration of such waiver Company has agreed to extend the option for Public Service Company of Oklahoma to purchase the excess capacity of Company from June 1, 1977 through December 31, 1980, for up to 100 MW capability.

Any person desiring to be heard or to protest said application should file a petition to intervene or protest with the Federal Power Commission, 825 North Capitol Street, NE., Washington, D.C. 20426, in accordance with §§ 1.8 and 1.10 of the Commission's Rules of Practice and Procedure (18 CFR 1.8, 1.10). All such petitions or protests should be filed on or before March 5, 1974. Protests will be considered by the Commission in determining the appropriate action to be taken, but will not serve to make protestants parties to the proceeding. Any person wishing to become a party must file a petition to intervene. Copies of this application are on file with the Commission and are available for public inspection.

KENNETH F. PLUMB,
Secretary.

[FR Doc.74-4432 Filed 2-25-74;8:45 am]

[Docket No. E-7929]

TOLEDO EDISON CO.

Notice of Revised Tariff Sheets

FEBRUARY 20, 1974.

Take notice that the Toledo Edison Company (Toledo) on October 19, 1973, tendered for filing First Revised Sheet Nos. 7, 8, 17, 18, and 19 to Toledo's FPC Electric Tariff, Original Volume No. 1. Toledo states that these changes have been made in accordance with the terms of the agreement entered into between the Company and the Cities of Bowling Green and Bryan, Ohio to effect a settlement in the Cities' appeal from orders of the Commission issued on February 28 and April 16, 1973, in the above docket, in the United States Court of Appeals for the District of Columbia Circuit in *Bowling Green and Bryan, Ohio v. Federal Power Commission*, No. 73-1703. Toledo also requests that the Commission waive the notice requirements of its Rules and Regulations under the Federal Power Act to permit an effective date of August 1, 1973.

Any person desiring to be heard or to protest said filing should file a petition to intervene or protest with the Federal Power Commission, 825 North Capitol Street, NE., Washington, D.C. 20426, in accordance with §§ 1.8 and 1.10 of the Commission's rules of practice and procedure (18 CFR 1.8 and 1.10). All such petitions or protests should be filed on or before February 28, 1974. Protests will be considered by the Commission in determining the appropriate action to be taken, but will not serve to make protestants parties to the proceeding. Any person wishing to become a party must file a petition to intervene. Copies of this filing are on file with the Commission for public inspection.

KENNETH F. PLUMB,
Secretary.

[FR Doc.74-4433 Filed 2-25-74;8:45 am]

[Docket No. RP74-44]

OKLAHOMA NATURAL GAS GATHERING CORP.

Motion To Terminate Proceedings and Vacate Prior Order

FEBRUARY 20, 1974.

Take notice that on January 30, 1974, Commission Staff Counsel filed a motion in these proceedings to vacate the Commission's order of December 28, 1973,

including the one day suspension set forth therein and, for termination of these proceedings. The motion states that its motion is based upon further evaluation of the issues presented, particularly the proposed depreciation rate which Staff finds is just and reasonable.

The motion further states that Counsel for Oklahoma Natural has no objection to the filing of the motion and that there were no protests or petitions filed in this proceeding.

Any person desiring to be heard or to protest said application should file a petition to intervene or protest with the Federal Power Commission, 825 North Capitol Street NE., Washington, D.C. 20426, in accordance with §§ 1.8 and 1.10 of the Commission's rules of practice and procedure (18 CFR 1.8, 1.10). All such petitions or protests should be filed on or before February 26, 1974. Protests will be considered by the Commission in determining the appropriate action to be taken, but will not serve to make protestants parties to the proceeding. Any person wishing to become a party must file a petition to intervene. Copies of this application are on file with the Commission and are available for public inspection.

KENNETH F. PLUMB,
Secretary.

[FR Doc. 74-4482 Filed 2-25-74;8:45 am]

[Docket No. RP74-65-1]

SOUTH GEORGIA NATURAL GAS CO.

Motion for Extraordinary Relief

FEBRUARY 20, 1974.

On January 30, 1974, Occidental Chemical Company (Occidental) filed a petition for extraordinary relief with the Commission which sought relief from the curtailment plan of the South Georgia Natural Gas Company (South Georgia) which was filed under Docket No. RP74-65,

Occidental asserts that all of its operations are able to convert from the use of natural gas to fuel oil as an energy source. However, the conversion of the fluid bed reactors in the production of feed phosphate—a market animal food supplement—to the use of fuel oil is said to result in a productivity drop of 30 per cent because of the lower Btu content of fuel oil and is further said to pose the danger of appreciably increased down time on the production line.

It is the claim of Occidental that feed phosphate is generally in critically short supply in the United States and that it is vital to efficient animal husbandry—particularly in the case of dairy cows, broiler chickens, breeding stock and young animals.

Petitioner requests that the 2,000 Mcf per day necessary to operate its fluid bed reactors for the production of feed phosphate at its Hamilton County, Florida facility be exempted from the curtailment plan of South Georgia, from whom it purchases this gas.

It appears reasonable and consistent with the public interest in this proceeding to prescribe a period shorter than 15 days for the filing of protests and petitions to intervene. Therefore, any person desiring to be heard or to protest said application, should file a petition to intervene or protests with the Federal Power Commission, 825 North Capitol Street, NE., Washington, D.C. 20426, in accordance with §§ 1.8 and 1.10 of the Commission's rules of practice and procedure (18 CFR Part 1.8, 1.10) on or before February 27, 1974. The notices and petitions for intervention previously filed in this proceeding will not operate to make those parties interveners or protestants with respect to the instant filing. Protests will be considered by the Commission in determining the appropriate action to be taken, but will not serve to make protestants parties to the proceeding. Any person wishing to become a party must file a petition to intervene in accordance with the Commission's rules. This filing which was made with the Commission is available for public inspection.

KENNETH F. PLUMB,
Secretary.

[FR Doc.74-4483 Filed 2-25-74;8:45 am]

FEDERAL RESERVE SYSTEM

ARLCO, INC.

Formation of Bank Holding Company and Proposed Acquisition of Harold W. Lynch Insurance Business

Arlco, Inc., Arlington, Minnesota, has applied for the Board's approval under section 3(a)(1) of the Bank Holding Company Act (12 U.S.C. 1843(c)(8)) and become a bank holding company through acquisition of 91 per cent or more of the voting shares of Arlington State Bank, Arlington, Minnesota. The factors that are considered in acting on the application are set forth in section 3(c) of the Act (12 U.S.C. 1842(c)).

Arlco, Inc., has also applied, pursuant to section 4(c)(8) of the Bank Holding Company Act (12 U.S.C. 1843(c)(8) and § 225.4(b)(2) of the Board's Regulation Y, for permission to acquire the insurance agency business owned and conducted by Harold W. Lynch, Arlington, Minnesota. Notice of the application was published on January 17, 1973, in the Arlington Enterprise, a newspaper circulated in Arlington, Minnesota.

Applicant states that the proposed subsidiary would engage in the ordinary life and casualty insurance activities (exclusive of the credit life, accident and health insurance activities which will be conducted by Arlington State Bank) in a community of less than 5,000 people. Such activities have been specified by the Board in § 224.4(a)(9)(iii) of Regulation Y as permissible for bank holding companies, subject to Board approval of individual proposals in accordance with the procedures of § 225.4(b).

Interested persons may express their views on the question whether consummation of the proposal can "reasonably be expected to produce benefits to the public, such as greater convenience, increased competition, or gains in efficiency, that outweigh possible adverse effects, such as undue concentration of resources, decreased or unfair competition, conflicts of interests, or unsound banking practices." Any request for a hearing on this question should be accompanied by a statement summarizing the evidence the person requesting the hearing proposes to submit or to elicit at the hearing and a statement of the reasons why this matter should not be resolved without a hearing.

The application may be inspected at the offices of the Board of Governors or at the Federal Reserve Bank of Kansas City.

Any views or requests for hearing should be submitted in writing and received by the Secretary, Board of Governors of the Federal Reserve System, Washington, D.C. 20551, not later than March 14, 1974.

Board of Governors of the Federal Reserve System, February 14, 1974.

[SEAL] ELIZABETH L. CARMICHAEL,
Assistant Secretary of the Board.

[FR Doc.74-4418 Filed 2-25-74;8:45 am]

FIRST BANCORP, INC.

Order Approving Application To Engage in the Underwriting of Credit Life and Credit Accident and Health Insurance

First Bancorp, Inc., Corsicana, Texas, a bank holding company within the meaning of the Bank Holding Company Act, has applied for the Board's approval, under section 4(c)(8) of the Act and § 225.4(b)(2) of the Board's Regulation Y, to acquire all of the voting shares of First Bancorp Insurance Company ("Company"), Corsicana, Texas, a company to be organized *de novo* to engage in the underwriting, in certain instances as reinsurer, of credit life and credit accident and health insurance. Such activity has been determined by the Board to be closely related to banking (12 CFR 225.4(a)(10)).

Notice of the application, affording opportunity for interested persons to submit comments and views on the public interest factors, has been duly published (38 FR 35354). The time for filing comments and views has expired, and none has been timely received.

Applicant, the 29th largest banking organization in Texas, controls six banks with aggregate deposits of $81.1 million representing 0.2 percent of the total deposits in commercial banks in the State. (All banking data are as of June 30, 1973 and reflect holding company formations and acquisitions approved through January 2, 1974.)

Company will be formed as a Texas insurance corporation with initial capital of $200,000. Although Company will be qualified to underwrite insurance directly in Texas, its activities will include acting as reinsurer of credit life and credit accident and health insurance policies previously issued by a non-affiliated

underwriter, but still in force in connection with extensions of credit by Applicant's subsidiaries. Such insurance has been directly underwritten by an insurer qualified to underwrite the insurance in Texas, and will be "assigned or ceded" to Company. Company would directly underwrite all such insurance on applicable extensions of credit made by its subsidiaries on and after the date on which it commences operations. Applicant would, through its new subsidiary, underwrite, among other things, joint credit life insurance. The Board has permitted such insurance to be underwritten by subsidiaries of bank holding companies when both of the insured persons are co-makers of a note issued in connection with an extension of credit. Applicant would so limit its underwriting of joint credit life insurance. Credit life and disability insurance is generally made available by banks and other lenders, and such insurance is designed to assure repayment of a loan in the event of death or disability of the borrower.

In connection with its addition of credit life underwriting to the list of permissible activities for bank holding companies, the Board stated that:

> To assure that engaging in the underwriting of credit life and credit accident and health insurance can reasonably be expected to be in the public interest, the Board will only approve applications in which an applicant demonstrates that approval will benefit the consumer or result in other public benefits. Normally such a showing would be made by a projected reduction in rates or increase in policy benefits due to bank holding company performance of this service.

Applicant has stated that Company would reduce the rates charged by Applicant's lending subsidiaries for credit life insurance from 3.4 percent to 3.7 percent below the recently lowered regulatory maximum rates which shall become effective in the State of Texas, March 1, 1974.[1] Company further would reduce the rate charged for credit accident and health insurance by 5 per cent. The Board finds that the proposed rate changes provide reduced costs to customers and are pro-competitive and in the public interest. The Board concludes that such benefits outweigh any possible adverse effects of approval of the application.

Based upon the foregoing and other considerations reflected in the record, the Board has determined that the balance of the public interest factors the Board is required to consider under § 4 (c) (8) is favorable. Accordingly, the application is hereby approved. This determination is subject to the conditions set forth in § 225.4(c) of Regulation Y and to the Board's authority to require such modification or termination of the activities of a holding company or any of its subsidiaries as the Board finds necessary to assure compliance with the provisions and purposes of the Act and the Board's regulations and orders issued thereunder, or to prevent evasion thereof.

The transaction shall be made not later than three months after the effective date of this Order, unless such period is extended for good cause by the Board or by the Federal Reserve Bank of Dallas, pursuant to delegated authority.

By order of the Board of Governors,[2] effective February 15, 1974.

[SEAL] CHESTER B. FELDBERG,
Secretary of the Board.

[FR Doc.74-4420 Filed 2-25-74;8:45 am]

[1] Should Company commence operations before March 1, 1974, it would implement certain interim rate reductions below current rates. Such interim rate reductions would be of sufficient magnitude as to constitute a benefit to the public.

TRANSJERSEY BANCORP

Formation of Bank Holding Company

Transjersey Bancorp, Bloomfield, New Jersey, has applied for the Board's approval under section 3(a) (1) of the Bank Holding Company Act (12 U.S.C. 1842(a) (1)) to become a bank holding company through acquisition of 100 per cent of the voting shares of The Bank of Bloomfield, Bloomfield, New Jersey. The factors that are considered in acting on the application are set forth in section 3(c) of the Act (12 U.S.C. 1842(c)).

The application may be inspected at the office of the Board of Governors or at the Federal Reserve Bank of New York. Any person wishing to comment on the application should submit views in writing to the Reserve Bank, to be received not later than March 9, 1974.

Board of Governors of the Federal Reserve System, February 14, 1974.

[SEAL] ELIZABETH L. CARMICHAEL,
Assistant Secretary of the Board.

[FR Doc.74-4419 Filed 2-25-74;8:45 am]

GENERAL SERVICES ADMINISTRATION

[Federal Property Management Regs.; Temporary Reg. F-210]

SECRETARY OF DEFENSE

Delegation of Authority

1. *Purpose.* This regulation delegates authority to the Secretary of Defense to represent the consumer interests of the Federal Government in a telecommunications service rate proceeding.

2. *Effective date.* This regulation is effective immediately.

3. *Delegation.* a. Pursuant to the authority vested in me by the Federal Property and Administrative Services Act of 1949, 63 Stat. 377, as amended, particularly sections 201(a)(4) and 205(d) (40 U.S.C. 481(a)(4) and 486(d)), authority is delegated to the Secretary of Defense to represent the consumer interests of the executive agencies of the Federal Government before the Louisana Public Service Commission (Docket No. 11048) in the continuation of a proceeding involving the rates for telecommunications service provided by the South Central Bell Telephone Company.

b. The Secretary of Defense may redelegate this authority to any officer, official, or employee of the Department of Defense.

c. This authority shall be exercised in accordance with the policies, procedures, and controls prescribed by the General Services Administration, and, further, shall be exercised in cooperation with the responsible officers, officials, and employees thereof.

ARTHUR F. SAMPSON,
Administrator of General Services.

FEBRUARY 14, 1974.

[FR Doc.74-4413 Filed 2-25-74;8:45 am]

[2] Voting for this action: Chairman Burns and Governors Mitchell, Brimmer, Sheehan, Bucher, and Holland. Absent and not voting: Governor Daane.

NATIONAL AERONAUTICS AND SPACE ADMINISTRATION

[Notice 74-14]

NASA AD HOC SUBCOMMITTEE OF THE SPACE SCIENCE AND APPLICATIONS STEERING COMMITTEE TO REVIEW PROPOSALS FOR SCIENTIFIC DEFINITION OF SPACE SHUTTLE MISSIONS FOR AMPS PAYLOADS

Notice of Meeting

The NASA Advisory Subcommittee named above will meet at the Goddard Space Flight Center on March 5-7, 1974, in Building 26, Room 200. The meeting will be concerned with a scientific evaluation of proposals to participate in the definition and planning of the AMPS missions, which are expected to be part of the Spacelab program launched by the Space Shuttle. The meeting will be closed to the public because throughout each session the Subcommittee will be candidly discussing and appraising the professional qualifications of the proposers and their potential scientific contributions to the Shuttle missions. Discussion of these matters in public session would invade the privacy of the proposers and the other individuals involved.

The Subcommittee was established by the NASA Administrator for the purpose of advising NASA on the merit of proposals received in response to the NASA general solicitation of 23 November 1973 for the definition of AMPS payloads. The Chairman of the Subcommittee is Dr. Erwin R. Schmerling, NASA Headquarters, Washington, D.C. 20546. The Executive Secretary is Dr. Lawrence D. Kavanagh, also of NASA Headquarters. There are approximately ten other members of the Subcommittee. Questions may be directed to Dr. Kavanagh, telephone (202) 755-3685.

HOMER E. NEWELL,
Associate Administrator, National Aeronautics and Space Administration.

FEBRUARY 20, 1974.

[FR Doc.74-4456 Filed 2-25-74;8:45 am]

[Notice 74-13]

NASA RESEARCH AND TECHNOLOGY ADVISORY COUNCIL COMMITTEE ON SPACE VEHICLES

Notice of Meeting

The NASA Research and Technology Advisory Council Committee on Space Vehicles will meet on February 28 and March 1, 1974, at the NASA Langley Research Center, Hampton, Virginia 23365. The meeting will be held in Conference Room 225 of Building 1219. Members of the public will be admitted on a first-come, first-served basis up to the seating capacity of the room, which is about 50 persons. All visitors must report to the Langley Research Center Receptionist in Building 1219.

The NASA Research and Technology Advisory Council Committee on Space Vehicles serves in an advisory capacity only. The current Chairman is Dr. Ronald Smelt. There are 13 members. The following list sets forth the approved agenda and schedule for the February 28–March 1, 1974, meeting of the Space Vehicles Committee. For further information, please contact Mr. William C. Hayes, Jr., Executive Secretary, Area Code 202, 755–8505.

MARCH 28, 1974

Time	*Topic*
8:30 a.m.	Report of the chairman (purpose: To discuss action taken at the last 1973 meeting of the Council).
9 a.m.	Report on the space technology shuttle payloads program. A. Advanced technology laboratory (purpose: To respond to a committee request for a description of the utilization of this planned shuttle payload facility for the accomplishment of research and technology in the space environment). B. Long-duration exposure facility (purpose: To respond to a committee request for details on plans for delivering and conducting long-duration experiments in space).
11 a.m.	Report on earth atmospheric experiments using the shuttle (purpose: To brief the committee on plans for using the shuttle to conduct experiments in the earth's atmosphere).
11:30 a.m.	Tour of advanced technology laboratory mockup (purpose: To familiarize the committee with the size, layout, and functions of the advanced technology laboratory).
12	Lunch.
1:00 p.m.	Report on plans for physics and chemistry experiments in space (purpose: To brief the committee on preliminary definition studies and plans for conducting a solicitation for experiments in the scientific community).
1:45 p.m.	Report on engineering technology experiments for shuttle payloads (purpose: To brief the committee on engineering technology experiments defined as the result of an action item from the committee).
2:45 p.m.	Status of selected advanced technology experiments (purpose: To brief the committee on the details of the wake shield vacuum facility, optical sensing; the microwave radiometer, and autonomous navigation experiments planned for the advanced technology laboratory).

MARCH 1, 1974

Time	*Topic*
8:30 a.m.	Report on analysis of shuttle payload dynamics (purpose: To describe to the committee the expected dynamic environment of shuttle payloads).
9 a.m.	Report on Ames Research Center shuttle payload activities (purpose: To respond to a request of the committee for a description of shuttle payload activities at Ames).
10:40 a.m.	Report on advanced space transportation system studies (purpose: To respond to a committee request for results of these studies at Langley).
12	Lunch.
1 p.m.	Member reports and recommendations (purpose: To consider reports by individual committee members and to develop committee recommendations pertaining to the scope and focus of technical programs reviewed earlier. This will also include consideration of fiscal year 1975 funding levels and manpower allocations).
4 p.m.	Adjournment.

HOMER E. NEWELL,
Associate Administrator, National Aeronautics and Space Administration.

FEBRUARY 20, 1974.

[FR Doc.74-4455 Filed 2-25-74;8:45 am]

NATIONAL FOUNDATION ON THE ARTS AND THE HUMANITIES

DANCE ADVISORY PANEL

Notice of Meeting

Pursuant to section 10(a)(2) of the Federal Advisory Committee Act (Public Law 92-463), notice is hereby given that a closed meeting of the Dance Advisory Panel to the National Council on the Arts will be held at 9 a.m. on February 28, 9 a.m. on March 1, and 9 a.m. on March 2, 1974 in the first floor conference room of the Shoreham Building, 806 15th Street, NW., Washington, D.C.

This meeting is for the purpose of Panel review, Discussion, evaluation, and recommendation on applications for financial assistance under the National Foundation on the Arts and the Humanities Act of 1965, as amended, including discussion of information given in confidence to the agency by grant applicants. In accordance with the determination of the Chairman published in the FEDERAL REGISTER of January 10, 1973, this meeting which involves matters exempt from the requirements of public disclosure under the provisions of the Freedom of Information Act (5 U.S.C. 552(b) (4), (5), and (6)), will not be open to the public.

Further information with reference to this meeting can be obtained from Mrs. Luna Diamond, Advisory Committee Management Officer, National Endowment for the Arts, Washington, D.C. 20506, or call (202) 382-5871.

PAUL BERMAN,
Director of Administration, National Foundation on the Arts and the Humanities.

[FR Doc.74-4460 Filed 2-25-74;8:45 am]

PUBLIC MEDIA ADVISORY PANEL

Notice of Meeting

Pursuant to section 10(a)(2) of the Federal Advisory Committee Act (Public Law 92-463), notice is hereby given that a meeting of the Public Media Advisory Panel to the National Council on the Arts will be held at 9:30 a.m. on March 8, 9:30 a.m. on March 9, and 9:30 a.m. on March 10, 1974, in Tarrytown, New York at the Tarrytown House.

A portion of the meeting will be open to the public on March 9th from 9:30 a.m. to 5:30 p.m. on a space available basis. Accommodations are limited. During the open session, some applications and long-range policy for the program will be discussed.

The remaining session of this meeting, March 8 from 9:30–5:30 p.m., and March 10, 1974, from 9 a.m. to 4 p.m. are for the purpose of Council review, discussion, evaluation, and recommendation on applications for financial assistance under the National Foundation on the Arts and the Humanities Act of 1965, as amended, including discussion of information given in confidence to the agency by grant applicants. In accordance with the determination of the Chairman published in the FEDERAL REGISTER of January 10, 1973, these sessions involving matters exempt from the requirements of public disclosure, under the provisions of the Freedom of Information Act (5 U.S.C. 552(b) (4) and (6), will not be open to the public.

Further information with reference to this meeting can be obtained from Mrs. Luna Diamond, Advisory Committee Management Officer, National Endowment for Arts, Washington, D.C. 20506, or call (202) 382-5871.

PAUL BERMAN,
Director of Administration, National Foundation on the Arts and the Humanities.

[FR Doc.74-4459 Filed 2-25-74;8:45 am]

NATIONAL SCIENCE FOUNDATION

ADVISORY PANEL FOR BIOPHYSICS

Notice of Meeting

Pursuant to the Federal Advisory Committee Act (P.L. 92-463), notice is hereby given of a meeting of the Advisory Panel for Biophysics to be held at 9 a.m. on March 8 and 9, 1974, in Room 643 at 1800 G Street NW., Washington, D.C. 20550.

The purpose of this Panel is to provide advice and recommendations as part of the review and evaluation process for specific proposals and projects. The agenda will be devoted to the review and evaluation of research proposals.

This meeting is concerned with matters which are within the exemptions of 5 U.S.C. 552(b) and will not be open to the public in accordance with the determination by the Director of the National Science Foundation dated December 17, 1973, pursuant to the provisions of Section 10(d) of P.L. 92-463.

For further information concerning this Panel, contact Dr. Eloise E. Clark, Acting Program Director, Biophysics Program, Room 329, 1800 G Street NW., Washington, D.C. 20550.

T. E. JENKINS,
Assistant Director for Administration.

FEBRUARY 7, 1974.

[FR Doc.74-4404 Filed 2-25-74;8:45 am]

OFFICE OF MANAGEMENT AND BUDGET

REQUESTS FOR CLEARANCE OF REPORTS

The following is a list of requests for clearance of reports intended for use in collecting information from the public received by the Office of Management and Budget on February 21, 1974. (44 USC 3509) The purpose of publishing this list in the FEDERAL REGISTER is to inform the public.

The list includes the title of each request received; the name of the agency sponsoring the proposed collection of information; the agency form number, if applicable; the frequency with which the information is proposed to be collected; the name of the reviewer or reviewing division within OMB, and an indication of who will be the respondents to the proposed collection.

The symbol (x) identifies proposals which appear to raise no significant issues, and are to be approved after brief notice through this release.

Further information about the items on this Daily List may be obtained from the Clearance Office, Office of Management and Budget, Washington, D.C. 20503 (202-395-4529).

NEW FORMS

DEPARTMENT OF AGRICULTURE

Economic Research Service: An Evaluation of Public Transportation Policies Affecting Agriculture (Proposed Contract), Form ----, Singletime NRD/ESD/Foster, Receivers and truckers of perishable foods.

Statistical Reporting Service: Colorado Response Evaluation in List Development and Maintenance, Form ----, Singletime, Wann, Cattle producers.

DEPARTMENT OF DEFENSE

Departmental: Training and Education Questionnaire, Form ----, Singletime, NSD/Planchon, Individuals.

DEPARTMENT OF LABOR

Employment Standards Administration: Definition of Workforce Analysis for 41 CFR, Parts 60-2 and 60-60, Form ----, Occasional, EGG/Sunderhauf/Lowry, Federal contractors, except construction, with 50 or more employees and contract of $50,000 or more.

REVISIONS

COST OF LIVING COUNCIL

Income and Expense Analysis for Hospital and Other Institutional Health Service Providers with Accompanying Schedule, Forms CLC 52 and Schedule A, Quarterly, Hulett, Hospitals and nursing homes.

EXTENSIONS

DEPARTMENT OF AGRICULTURE

Food and Nutrition Service: Receipt and Distribution of Donated Commodities, Forms FNS 155, Monthly, Lowry, State distributing agencies.

DEPARTMENT OF DEFENSE

Department of the Army: Application for Walter Reed Army Institute of Nursing, Form DA 3494, Occasional, Lowry, Individuals.

DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT

Housing Production and Mortgage Credit: Application for Project Mortgage Insurance—Nonprofit Hospital, Section 242, Form FHA 2013, Occasional, Evinger (x). Contractor's Requisition for Payment of Construction Costs of Section 242, FHA Mortgage Insured Nonprofit Hospital, Form FHA 2448, Occasional, Evinger (x).

PHILLIP D. LARSEN,
Budget and Management Office.

[FR Doc.74-4537 Filed 2-25-74;8:45 am]

OVERSEAS PRIVATE INVESTMENT CORPORATION

[Redelegation of Authority DL/B (74) 29]

CONTRACTING OFFICER

Appointment and Redelegation of Authority

Redelegation of Authority from the President, Overseas Private Investment Corporation, regarding exercise of the authority of a contracting officer pursuant to Title III of the Federal Property and Administrative Services Act (41 U.S.C. Secs. 251, *et seq.*) and the Federal Procurement Regulations (Title 41, Code of Federal Regulations).

1. Pursuant to the authority delegated to me by the Board of Directors of the Overseas Private Investment Corporation through its duly adopted By-laws, I hereby appoint Richard K. Childress a Contracting Officer and redelgate to him authority to enter into and administer contracts pursuant to Title III of the Federal Property and Administrative Services Act (41 U.S.C. Secs. 251, *et seq.*) and the Federal Procurement Regulations (Title 41, Code of Federal Regulations) and make related determinations and findings.

2. I appoint Michael Cooper a contracting officer with full authority as set forth in paragraph 1, above, to act and fulfill said functions during the absence or nonavailability of Richard K. Childress and as otherwise directed.

3. This redelegation is effective as of the date hereof and shall continue until further notice. The authority herein conferred may not be redelegated.

Dated: February 15, 1974.

MARSHALL T. MAYS,
President.

[FR Doc.74-4381 Filed 2-25-74;8:45 am]

SECURITIES AND EXCHANGE COMMISSION

[File No. 500-1]

BBI, INC.

Suspension of Trading

FEBRUARY 15, 1974.

The common stock of BBI, Inc., being traded on the American Stock Exchange and the Philadelphia-Baltimore-Washington Stock Exchange pursuant to provisions of the Securities Exchange Act of 1934 and all other securities of BBI, Inc., being traded otherwise than on a national securities exchange; and

It appearing to the Securities and Exchange Commission that the summary suspension of trading in such securities on such exchanges and otherwise than on a national securities exchange is required in the public interest and for the protection of investors;

Therefore, Pursuant to sections 19(a)(4) and 15(c)(5) of the Securities Exchange Act of 1934, trading in such securities on the above mentioned exchange and otherwise than on a national securities exchange is suspended, for the period from February 18, 1974, through February 27, 1974.

By the Commission.

[SEAL] GEORGE A. FITZSIMMONS,
Secretary.

[FR Doc.74-4462 Filed 2-25-74;8:45 am]

[File No. 500-1]

CANADIAN JAVELIN, LTD.

Suspension of Trading

FEBRUARY 15, 1974.

The common stock of Canadian Javelin, Ltd., being traded on the American Stock Exchange pursuant to provisions of the Securities Exchange Act of 1934 and all other securities of Canadian Javelin, Ltd., being traded otherwise than on a national securities exchange; and

It appearing to the Securities and Exchange Commission that the summary suspension of trading in such securities on such exchange and otherwise than on a national securities exchange is required in the public interest and for the protection of investors;

Therefore, Pursuant to sections 19(a)(4) and 15(c)(5) of the Securities Exchange Act of 1934, trading in such

securities on the above mentioned exchange and otherwise than on a national securities exchange is suspended, for the period from February 17, 1974, through February 26, 1974.

By the Commission.

GEORGE A. FITZSIMMONS,
Secretary.

[FR Doc.74-4463 Filed 2-25-74;8:45 am]

[File No. 500-1]

NATIONAL ALFALFA DEHYDRATING AND MILLING CO.

Suspension of Trading

FEBRUARY 14, 1974.

The common stock of National Alfalfa Dehydrating and Milling Company being traded on the American Stock Exchange pursuant to provisions of the Securities Exchange Act of 1934 and all other securities of National Alfalfa Dehydrating and Milling Company being traded otherwise than on a national securities exchange; and

It appearing to the Securities and Exchange Commission that the summary suspension of trading in such securities on such exchange and otherwise than on a national securities exchange is required in the public interest and for the protection of investors;

Therefore, Pursuant to sections 19(a)(4) and 15(c)(5) of the Securities Exchange Act of 1934, trading in such securities on the above mentioned exchange and otherwise than on a national securities exchange is suspended, for the period from February 15, 1974, through February 24, 1974.

By the Commission.

[SEAL] GEORGE A. FITZSIMMONS,
Secretary.

[FR Doc.74-4464 Filed 2-25-74;8:45 am]

[File No. 500-1]

PATTERSON CORP.

Suspension of Trading

FEBRUARY 15, 1974.

It appearing to the Securities and Exchange Commission that the summary suspension of trading in the common stock of Patterson Corp. being traded otherwise than on a national securities exchange is required in the public interest and for the protection of investors.

Therefore, Pursuant to section 15(c)(5) of the Securities Exchange Act of 1934, trading in such securities otherwise than on a national securities exchange is suspended, for the period from February 19, 1974, through February 28, 1974.

By the Commission.

[SEAL] GEORGE A. FITZSIMMONS,
Secretary.

[FR Doc.74-4465 Filed 2-25-74;8:45 am]

[File No. 500-1]

REPUBLIC NATIONAL LIFE INSURANCE CO.

Suspension of Trading

FEBRUARY 15, 1974.

It appearing to the Securities and Exchange Commission that the summary suspension of trading in the common stock of Republic National Life Insurance Company being traded otherwise than on a national securities exchange is required in the public interest and for the protection of investors;

Therefore, pursuant to section 15(c)(5) of the Securities Exchange Act of 1934, trading in such securities otherwise than on a national securities exchange is suspended, for the period from February 17, 1974, through February 26, 1974.

By the Commission.

[SEAL] GEORGE A. FITZSIMMONS,
Secretary.

[FR Doc.74-4466 Filed 2-25-74;8:45 am]

[File No. 500-1]

ROYAL PROPERTIES INC.

Suspension of Trading

FEBRUARY 15, 1974.

It appearing to the Securities and Exchange Commission that the summary suspension of trading in the common stock of Royal Properties Incorporated being traded otherwise than on a national securities exchange is required in the public interest and for the protection of investors;

Therefore, pursuant to section 15(c)(5) of the Securities Exchange Act of 1934, trading in such securities otherwise than on a national securities exchange is suspended, for the period from February 17, 1974, through February 26, 1974.

By the Commission.

[SEAL] GEORGE A. FITZSIMMONS,
Secretary.

[FR Doc.74-4467 Filed 2-25-74;8:45 am]

[File No. 500-1]

SEABOARD AMERICAN CORP.

Suspension of Trading

FEBRUARY 15, 1974.

It appearing to the Securities and Exchange Commission that the summary suspension of trading in the common stock of Seaboard American Corp. being traded otherwise than on a national securities exchange is required in the public interest and for the protection of investors;

Therefore, Pursuant to section 15(c)(5) of the Securities Exchange Act of 1934, trading in such securities otherwise than on a national securities exchange is suspended, for the period from February 16, 1974 through February 25, 1974.

By the Commission.

[SEAL] GEORGE A. FITZSIMMONS,
Secretary.

[FR Doc.74-4468 Filed 2-25-74;8:45 am]

[File No. 500-1]

SEABOARD CORP.

Suspension of Trading

FEBRUARY 14, 1974.

It appearing to the Securities and Exchange Commission that the summary suspension of trading in the common stock, units and warrants of Seaboard Corporation being traded otherwise than on a national securities exchange is required in the public interest and for the protection of investors;

Therefore, Pursuant to section 15(c)(5) of the Securities Exchange Act of 1934, trading in such securities otherwise than on a national securities exchange is suspended, for the period from February 15, 1974, through February 24, 1974.

By the Commission.

[SEAL] GEORGE A. FITZSIMMONS,
Secretary.

[FR Doc.74-4469 Filed 2-25-74;8:45 am]

[70-5451]

SOUTHWESTERN ELECTRIC POWER CO.

Proposed Certification of Incorporation, Issuance and Sale of Preferred Stock and Order Authorizing Solicitation of Proxies

FEBRUARY 15, 1974.

Notice is hereby given that Southwestern Electric Power Company ("Southwestern"), 428 Travis Street, P.O. Box 1106, Shreveport, Louisiana 71156, an electric utility company and a subsidiary of Central and South West Corporation ("Central"), a registered holding company, has filed a declaration and amendments thereto with this Commission pursuant to the Public Utility Holding Company Act of 1935 ("Act") designating sections 6(a), 7, and 12(f) of the Act and Rules 50, 62 and 65 promulgated thereunder as applicable to the proposed transactions. All interested persons are referred to the declaration, which is summarized below, for a complete statement of the proposed transactions.

Southwestern proposes to amend its Restated Certificate of Incorporation as amended in the following respects: (1) To increase the par value of each of the 7,000,000 authorized shares of its common stock from $14 per share to $18 per share, and (2) to increase the total authorized shares of Preferred Stock, par value $100 per share, from 290,000 shares to 360,000 shares. Southwestern further

proposes to solicit proxies from their respective preferred stockholders in respect of the increase in authorized preferred stock at a special meeting of stockholders to be held on March 19, 1974, and has filed proposed material in connection with such solicitation. Approvals for the proposals to increase authorization of Common Stock requires the affirmative vote of the holders of a majority of the outstanding shares of Common Stock. Approval of the proposed amendment to increase the authorized Preferred Stock requires the affirmative vote of the holders of a majority of the outstanding shares of Preferred Stock, voting separately as a class, and, in addition, the affirmative vote of the holders of a majority of the outstanding shares of Common Stock. If the required vote of the Preferred Stock should not be received by Southwestern, the amendment with respect to the Preferred Stock will not be adopted, but the proposed amendment increasing the par value of the shares of Common Stock will be adopted and made effective upon receipt by Southwestern of the requisite vote of its sole Common stockholder, Central.

If the proposed amendment with respect to Preferred Stock is adopted and made effective, Southwestern proposes to issue and sell, subject to the competitive bidding requirements of Rule 50 under the Act, 200,000 shares of ____ percent Preferred Stock, par value $100 per share, at not less than $100 per share nor more than $102.75 per share, with dividends to accrue thereon only from the date of issue. The annual dividend rate and the redemption premiums of the New Preferred Stock, and the price to be paid, will be determined through competitive bidding. The terms of the issue preclude Southwestern from redeeming any such Preferred Stock prior to April 1, 1979, if such redemption is for the purpose of refunding such Preferred Stock with proceeds of funds borrowed at a lower effective interest cost.

The net proceeds to be derived by Southwestern from the issue and sale of the New Preferred Stock, after deducting expenses of issue, will be used by Southwestern to pay outstanding short-term borrowings incurred to finance construction and to finance a portion of future construction expenditures. Short-term borrowings outstanding at December 31, 1973, amounted to $9,000,000 and it is estimated that such borrowings will increase to approximately $14,000,000 at the time of issuance of the New Preferred Stock. The proposed construction expenditures of Southwestern for 1974 are presently estimated at about $44,251,000; for 1975, about $81,999,000.

The fees and expenses to be paid by Southwestern in connection with the issue and sale of the New Preferred Stock are estimated to total $75,000, including legal fees of $22,800. The fees and expenses of counsel for the underwriters, to be paid by the successful bidders, are estimated not to exceed $11,500 and $1,250, respectively. It is stated that no state commission and no federal commission, other than this Commission, has jurisdiction over the proposed transactions.

Notice is further given that any interested person may, not later than March 29, 1974, request in writing that a hearing be held on such matter, stating the nature of his interest, the reasons for such request, and the issues of fact or law raised by said declaration which he desires to controvert; or he may request that he be notified if the Commission should order a hearing thereon. Any such request should be addressed: Secretary, Securities and Exchange Commission, Washington, D.C. 20549. A copy of such request should be served personally or by mail (air mail if the person being served is located more than 500 miles from the point of mailing) upon the declarants at the above-stated addresses, and proof of service (by affidavit or, in case of an attorney-at-law, by certificate) should be filed with the request. At any time after said date, the declaration, as amended or as it may be further amended, may be permitted to become effective as provided in Rule 23 of the general rules and regulation promulgated under the Act, or the Commission may grant exemption from such rules as provided in Rules 20 (a) and 100 thereof or take such other action as it may deem appropriate. Persons who request a hearing or advice as to whether a hearing is ordered will receive notice of further developments in this matter, including the date of the hearing (if ordered) and any postponements thereof.

It appearing to the Commission that the declaration, insofar as it proposes the solicitation of the consents of Southwestern's preferred stockholders, should be permitted to become effective forthwith pursuant to Rule 62:

It is ordered, That the declaration regarding the proposed solicitation of the consents of Southwestern's preferred stockholders be, and it hereby is, permitted to become effective forthwith pursuant to Rule 62 and subject to the terms and conditions prescribed in Rule 24 under the Act.

For the Commission, by the Division of Corporate Regulation, pursuant to delegated authority.

[SEAL] GEORGE A. FITZSIMMONS,
Secretary.

[FR Doc.74-4461 Filed 2-25-74;8:45 am]

[File No. 500-1]

STRATTON GROUP, LTD.

Suspension of Trading

FEBRUARY 14, 1974.

The common stock of Stratton Group, Ltd., being traded on the American Stock Exchange pursuant to provisions of the Securities Exchange Act of 1934 and all other securities of Stratton Group, Ltd., being traded otherwise than on a national securities exchange; and

It appearing to the Securities and Exchange Commission that the summary suspension of trading in such securities on such exchange and otherwise than on a national securities exchange is required in the public interest and for the protection of investors;

Therefore, Pursuant to sections 19(a) (4) and 15(c)(5) of the Securities Exchange Act of 1934, trading in such securities on the above-mentioned exchange and otherwise than on a national securities exchange is suspended, for the period from February 14, 1974, through February 23, 1974.

By the Commission.

[SEAL] GEORGE A. FITZSIMMONS,
Secretary.

[FR Doc.74-4470 Filed 2-25-74;8:45 am]

[File No. 500-1]

TECHNICAL RESOURCES, INC.

Suspension of Trading

FEBRUARY 15, 1974.

It appearing to the Securities and Exchange Commission that the summary suspension of trading in the common stock of Technical Resources, Inc., being traded otherwise than on a national securities exchange is required in the public interest and for the protection of investors;

Therefore, pursuant to section 15(c)(5) of the Securities Exchange Act of 1934, trading in such securities otherwise than on a national securities exchange is suspended, for the period from February 16, 1974, through February 25, 1974.

By the Commission.

[SEAL] GEORGE A. FITZSIMMONS,
Secretary.

[FR Doc.74-4471 Filed 2-25-74;8:45 am]

[File No. 500-1]

U.S. FINANCIAL INC.

Suspension of Trading

FEBRUARY 15, 1974.

The common stock of U.S. Financial Incorporated being traded on the New York Stock Exchange pursuant to provisions of the Securities Exchange Act of 1934 and all other securities of U.S. Financial Incorporated being traded otherwise than on a national securities exchange; and

It appearing to the Securities and Exchange Commission that the summary suspension of trading in such securities on such exchange and otherwise than on a national securities exchange is required in the public interest and for the protection of investors;

Therefore, Pursuant to sections 19(a)(4) and 15(c)(5) of the Securities Exchange Act of 1934, trading in such securities on the above mentioned exchange and otherwise than on a national securities exchange is suspended,

for the period from February 18, 1974, through February 27, 1974.

By the Commission.

[SEAL] GEORGE A. FITZSIMMONS, *Secretary.*

[FR Doc.74-4472 Filed 2-25-74;8:45 am]

[File No. 500-1]

WESTGATE CALIFORNIA CORP.

Suspension of Trading

FEBRUARY 15, 1974.

It appearing to the Securities and Exchange Commission that the summary suspension of trading in the common stock (class A and B), the cumulative preferred stock (5 percent and 6 percent), the 6 percent subordinated debentures due 1979 and the 6½% convertible subordinated debentures due 1987 being traded otherwise than on a national securities exchange is required in the public interest and for the protection of investors;

Therefore, Pursuant to section 15(c)(5) of the Securities Exchange Act of 1934, trading in such securities otherwise than on a national securities exchange is suspended, for the period from February 19, 1974, through February 28, 1974.

By the Commission.

[SEAL] GEORGE A. FITZSIMMONS, *Secretary.*

[FR Doc.74-4473 Filed 2-25-74;8:45 am]

DEPARTMENT OF LABOR

Occupational Safety and Health Administration

EXPOSURE TO ELECTROMAGNETIC PULSES

Request for Information

Pursuant to section 6(b) of the Williams-Steiger Occupational Safety and Health Act of 1970, the Boeing Company requested the Assistant Secretary for Occupational Safety and Health to promulgate a standard on exposure to electromagnetic pulses (EMP's). This request included as a suggested standard, a U.S. Air Force document entitled, "Provisional Safety Criteria for Use in Electromagnetic Pulsers," originally prepared on December 15, 1971, and revised on August 24, 1972. This U.S. Air Force document contains the following provisions as a basis for a safety and health standard on exposure to electromagnetic pulses:

(1) The maximum permissible E field exposure (E volts/meter) to simulated electromagnetic pulses would be determined from the equation

$$E_{v/m}=(1.94\times10^{2})\sqrt{\frac{1}{t}}$$

where the value of the simulated pulse width (t) is in seconds and the pulse repetition rate is not more than one per second. (For a given pulse width the corresponding $E_{v/m}$ can be determined and for a given pulse amplitude the corresponding pulse width can be determined.)

(2) Where employees must work in EMP fields ($E_{v/m}$) greater than the maximum permissible (as calculated in (a) above), the techniques of distance and/or shielding would be implemented and utilized so that employees are not exposed to EMP's greater than the maximum permissible.

(3) Employees with cardiac pacemakers would not be permitted in areas where simulated electromagnetic pulses are being generated.

(4) An annual medical examination would be provided all employees exposed to simulated electromagnetic pulses. (OSHA assumes this examination would include, but need not be limited to the employee's medical history, general physical examination, electrocardiogram, hematology, blood chemistry, and urinalysis. Results of these employees' EMP exposure history, and records of these results would be made available to OSHA on an annual basis.)

The Office of Standards, Occupational Safety and Health Administration, U.S. Department of Labor is studying the Air Force criteria and the provisions therein for a new standard and would appreciate public participation on the issues of whether a standard for exposure to EMP's should be issued, and, if so, what the contents of the proposed standard should be. The issues are set forth with greater particularity below.

Accordingly, interested persons are invited to submit written data, views and information concerning a standard on occupational exposure to EMP's. Comments are specifically requested concerning:

(1) Whether a new standard on occupational exposure to EMP's should be issued;

(2) Each of the four U.S. Air Force provisions listed above;

(3) Suitable alternatives to these provisions;

(4) Work injury and illness experience with EMP's;

(5) Supported cost data of the estimated costs of coming into compliance with the standard;

(6) Supported data on any possible environmental impact of the recommended standard, and specifically;

(a) any adverse environmental effects which cannot be avoided should the standard be adopted, (b) alternatives to such standard;

(7) Any other related issues.

Written data, views, and information should be submitted to the Office of Standards, Occupational Safety and Health Administration, U.S. Department of Labor, Room 240, 1726 M Street NW., Washington, D.C. 20036, before March 28, 1974. Written comments submitted will be available for public inspection and copying at the Office of Standards.

This request for information is issued under section 6 of the Williams-Steiger Occupational Safety and Health Act of 1970 (84 Stat. 1593, 29 U.S.C. 655) and Secretary of Labor's Order No. 12-71 (36 FR 8754).

Signed at Washington, D.C., this 21st day of February, 1974.

JOHN H. STENDER, *Assistant Secretary of Labor.*

[FR Doc.74-4491 Filed 2-25-74;8:45 am]

DEPARTMENT OF AGRICULTURE

Agricultural Marketing Service

REVISED LIST OF WAREHOUSES AND WAREHOUSEMEN LICENSED UNDER U.S. WAREHOUSE ACT

Pursuant to section 26 of the United States Warehouse Act (7 U.S.C. 266), notice is hereby given as follows: As of December 31, 1973, the following warehouses and warehousemen were licensed and bonded under the United States Warehouse Act. This list of warehouses and warehousemen licensed and bonded under the United States Warehouse Act (7 U.S.C. 241 et seq.) supersedes the list published in the FEDERAL REGISTER of March 19, 1973 (38 FR 7247).

Cotton

A. For the storage of cotton:

ALABAMA

Town, Warehouse, and Warehouseman

Atmore; Farmers and Merchants Warehouse; Dan A. Currie, Jack A. Currie and J. Floyd Currie, copartners trading as Atmore Milling and Elevator Company.

Attalla; North Alabama Warehouse; North Alabama Warehouse Company.

Birmingham; Gulf Atlantic Warehouse; Gulf Atlantic Warehouse Co.

Centre; Floyd County Bonded Warehouse; Floyd County Bonded Warehouse, Inc.

Decatur; State Bonded Warehouse; State Bonded Warehouse & Storage Company.

Decatur; Union Compress Warehouse; Union Service Industries, Inc.

Geraldine; Geraldine Warehouse; Geraldine Warehouse and Storage Company, Inc.

Greenbrier; Elliott Bonded Warehouse; J. D. Elliott and George R. Elliott, copartners trading as J. D. Elliott and Son.

Guntersville; Guntersville Warehouse & Storage Co.; J. H. Alford, an individual, trading as Alford Cotton Company.

Haleyville; Haleyville Cotton Warehouse; Haleyville Mill and Gin Company.

Huntsville; Huntsville Warehouse; Huntsville Warehouse Company.

Huntsville; Madison Bonded Warehouse; Madison Bonded Warehouse, Inc.

Huntsville; Planters Warehouse; Planters Warehouse and Storage Company.

McCullough; McCullough Bonded Warehouse; Frank P. Currie.

Mobile; Alabama State Docks Bonded Warehouse; Alabama State Docks Department.

Montgomery; Gulf Atlantic Warehouse; Gulf Atlantic Warehouse Co.

Panola; Panola Bonded Warehouse; E. A. Parker, and Merle Walker Parker and W. O. Parker, Jr., Executrix and Executor of the Trust Estate of W. O. Parker, Deceased, trading as Panola Bonded Warehouse.

Scottsboro; Gladish Bonded Warehouse; W. L. Gladish, Jr.

Selma; Dallas Bonded Warehouse; Dallas Compress Company.

Selma; Selma Compress Warehouse; Selma Compress Company.

Sylacauga; Sylacauga Bonded Warehouse; Parker Fertilizer Company, Incorporated.

ARIZONA

Phoenix; Federal Compress Warehouse; Federal Compress & Warehouse Company.
Picacho; Federal Compress Warehouse; Federal Compress & Warehouse Company.
Yuma; Federal Compress Warehouse; Federal Compress & Warehouse Company.

ARKANSAS

Blytheville; Blytheville Compress Warehouse; Blytheville Compress Company.
Blytheville; Federal Compress Warehouse; Federal Compress & Warehouse Company.
Bradley; Bradley Bonded Warehouse; Bradley Warehouse, Inc.
Brinkley; Southern Compress Warehouse; Southern Compress Company.
Clarendon; Clarendon Warehouse; Southern Compress Company.
Cotton Plant; Cotton Plant Warehouse; Cotton Plant Warehouse Company.
Dardanelle; Dardanelle Compress Warehouse; Planters Compress Company.
Dell; Dell Compress Warehouse; Dell Compress Company of Dell, Arkansas.
Dumas; Federal Compress Warehouse; Federal Compress & Warehouse Company.
Earle; Federal Compress Warehouse; Federal Compress & Warehouse Company.
England; Federal Compress Warehouse; Federal Compress & Warehouse Company.
Eudora; Federal Compress Warehouse; Federal Compress & Warehouse Company.
Evadale (P.O.—Wilson); Wilson Compress Warehouse; Memphis Compress & Storage Company.
Forrest City; Federal Compress Warehouse; Federal Compress & Warehouse Company.
Helena; Federal Compress Warehouse; Federal Compress & Warehouse Company.
Helena; Helena Compress Warehouse; Helena Compress Company.
Hughes; Federal Compress Warehouse; Federal Compress & Warehouse Company.
Jonesboro; Jonesboro Compress Company's Warehouse; B. C. Land Company.
Leachville; Arkansas Compress Warehouse; Arkansas Compress Company, Inc.
Lepanto; Federal Compress Warehouse; Federal Compress & Warehouse Company.
Lonoke; Lonoke Bonded Warehouse; Southern Compress Company.
Marianna; Federal Compress Warehouse; Federal Compress & Warehouse Company.
Marked Tree; Federal Compress Warehouse; Federal Compress & Warehouse Company.
Marked Tree; Rittco Cotton Warehouse; Rittco Cotton, A Division of E. Ritter & Company.
Marvell; Federal Compress Warehouse; Federal Compress & Warehouse Company.
McCrory; Federal Compress Warehouse; Federal Compress & Warehouse Company.
McGehee; Federal Compress Warehouse; Federal Compress & Warehouse Company.
Newport; Federal Compress Warehouse; Federal Compress & Warehouse Co.
North Little Rock; Southern Compress Warehouse; Southern Warehouse Co.
Osceola; Federal Compress Warehouse; Federal Compress & Warehouse Company.
Pine Bluff; Federal Compress Warehouse; Federal Compress & Warehouse Company.
Portland; Federal Compress Warehouse; Federal Compress & Warehouse Company.
Sparkman; P. H. Taylor Cotton Warehouse; Benton Taylor.
Trumann; Federal Compress Warehouse; Federal Compress & Warehouse Company.
Walnut Ridge; Federal Compress Warehouse; Federal Compress & Warehouse Company.
West Memphis; Planters Compress Warehouse; Planters Compress Company, Inc.
Wynne; Federal Compress Warehouse; Federal Compress & Warehouse Company.

CALIFORNIA

Fresno; Fresno Warehouse; Bayside Warehouse Company (California Compress Division).

GEORGIA

Arlington; Ward's Bonded Warehouse; Mrs. Carol Clements Ward.
Atlanta; Gulf Atlantic Warehouse; Gulf Atlantic Warehouse Co.
Augusta; Georgia-Carolina Warehouse; Georgia-Carolina Warehouse & Compress Company.
Augusta; S. M. Whitney Warehouse; S. M. Whitney Company, Incorporated.
Bartow; Bryant's Bonded Warehouse; Bryant's Incorporated.
Blakely; Farmers Warehouse; The Maddox Corporation.
Camilla; Camilla Cotton Oil Company Bonded Warehouse; Camilla Cotton Oil Company.
Camilla; Walker Gin Bonded Warehouse; Walkers, Inc.
Carrollton; Martin Bonded Warehouse; J. E. Martin & Son, Inc.
Cochran; Cochran Bonded Warehouse; William Carlton Lawson.
Columbus; W. C. Bradley Co. Warehouse; W. C. Bradley Co.
Cordele; Harris and McCutchen Bonded Warehouse; Harris and McCutchen, Inc.
Cordele; McCay Bonded Warehouse; McCay Gin and Warehouse Company, Inc.
Cordele; Nesbitt Bonded Warehouse; Nesbitt Bonded Warehouse, Inc.
Cuthbert; Walker & Daniel Bonded Warehouse; N. M. Walker and G. W. Daniel, copartners, trading as Walker & Daniel.
Davisboro; Taylor Bonded Warehouse; Taylor Bonded Warehouse, Inc.
Dawson; Dawson Compress Bonded Warehouse; Dawson Compress and Storage Company.
Dawson; Terrell County Bonded Warehouse; Stevens Industries, Inc.
DeSoto; DeSoto Bonded Warehouse; DeSoto Gin and Peanut Co.
Doerun; Taylor's Bonded Cotton Warehouse; Floyd M. Taylor, Jr.; T. Elkin Taylor and Anna T. Brewer, copartners, trading as Taylor Gin and Warehouse.
Dublin; Lovett and Brinson Bonded Warehouse; Lovett and Brinson, Incorporated.
Dudley; Farmers Warehouse; Mrs. Effie B. Chappell, Roy James Chappell and, John Warthen Chappell, Executors of the Last Will and Testament of Warthen T. Chappell, deceased, and The First National Bank and Trust Company in Macon, and Gladys Combs Hogan, as Executors of the Last Will and Testament of Rubert L. Hogan deceased, partners, d/b/a Chappell & Hogan.
Fitzgerald; Ben Hill Bonded Warehouse; Fitzgerald Oil & Fertilizer Company.
Fitzgerald; Planters Warehouse and Loan Company's Warehouse; Planters Warehouse and Loan Company.
Gay; Gay Bonded Warehouse; Arthur G. Estes, Jr.
Hawkinsville; Blount's Warehouse; L. H. Blount, Inc.
Hawkinsville; Cochran Bonded Warehouse; William Carlton Lawson.
Kingston (P.O. Rome); Kingston Gin and Bonded Warehouse; Fun City Enterprises, Inc.
Leslie; Sumter-Lee Warehouse; Leslie Peanut & Gin Co., Inc.
Louisville; Planters Bonded Warehouse; Hardeman Seed Co., Inc.
Lyons; Stanley and Pughsley Bonded Warehouse; Stanley & Pughsley Gin and Warehouse Company, Incorporated.
Madison; Mason Bonded Warehouse; Mason Gin and Fertilizer Company.
McDonough; The Planters Warehouse; The Planters Warehouse and Lumber Company.
Meigs; Meigs Bonded Warehouse; B & J Company, Inc.
Metter; Farmers Union Warehouse; Farmers Union Warehouse of Metter.
Midville; Midville Bonded Warehouse; Midville Cotton Warehouse Company.
Monroe; Launius Bonded Warehouse; J. William Dickinson and Dan M. Briscoe, copartners, trading as Launius Bonded Warehouse Co.
Moultrie; Taylor's Bonded Cotton Warehouse; Floyd M. Taylor, Jr., T. Elkin Taylor and Anna T. Brewer, copartners trading as Taylor Gin and Warehouse.
Parrott; W. M. Dunn's Warehouse; W. G. Dunn.
Pitts; Shell's Bonded Warehouse; A. C. Shell, Jr.
Plains; Carter's Bonded Warehouse; James Earl Carter, Jr., William A. Carter, II and Lillian G. Carter, d/b/a Carter's Warehouse.
Portal; Planters Bonded Warehouse; Planters Cotton Warehouse Company.
Rome; Commercial Bonded Warehouse; Commercial Bonded Warehouse, Inc.
Rome; Georgia and Alabama Warehouse; Georgia and Alabama Warehouse Company.
Rome; Floyd County Bonded Warehouse; Floyd County Bonded Warehouse, Inc.
Rome; Rome Warehouse; Ledbetter Trucks, Inc.
Rutledge; Hollis Bonded Warehouse; J. W. Hollis.
Sandersville; Tarbutton Bonded Warehouse; Ben J. Tarbutton, Jr. and Hugh M. Tarbutton, trading as Tarbutton Bonded Warehouse.
Senoia; The Brick Bonded Warehouse; Paul R. McKnight, Sr. and Paul R. McKnight, Jr., copartners, trading as P. R. McKnight & Son.
Social Circle; Malcom's Bonded Warehouse; B. A. Malcom.
Social Circle; Social Circle Bonded Warehouse; Duval and Co.
Statesboro; Planters Cotton Warehouse; Renfrow Cotton Company, Inc.
Sylvania; Farmers Bonded Warehouse; David W. Reed d/b/a David W. Reed Company.
Sylvester; Houston Bonded Warehouse; Houston Gin & Warehouse Co.
Tennille; Planters Bonded Warehouse; W. B. Smith.
Tennille; Tennille Bonded Warehouse; Washington Ginning Company.
Vienna; J. A. Whitehead & Co. Bonded Warehouse; J. A. Whitehead.
Waynesboro; Burke County Bonded Warehouse; Burke County Gin & Fertilizer Company.
Waynesboro; Neely Bonded Cotton Warehouse; Neely Bonded Cotton Warehouse, Inc.
Waynesboro; Planters Warehouse; Planters Warehouse Company of Waynesboro.
Winder; Smith Bonded Warehouse; Smith Bonded Warehouse, Inc.
Wrightsville; Lovett's Bonded Warehouse; Lovett & Company, Incorporated.
Wrightsville; Rowland's Bonded Warehouse; Rowland's Gin and Bonded Warehouse of Wrightsville, Georgia, Inc.
Wrightsville; Union Warehouse; J. F. Jordan.
Youth; Byrd Bonded Warehouse; J. T. Byrd.

LOUISIANA

Alexandria; American Compress Warehouse; Frost-Whited Company, Inc.
Bernice; Lindsey Bonded Warehouse; James D. Lindsey, Mrs. Rosalind Lindsey Albritton, et al., copartners, trading as Lindsey Bonded Warehouse Company.
Delhi; Union Compress Warehouse; Union Service Industries, Inc.

Ferriday; Union Compress Warehouse; Union Service Industries, Inc.

Lake Providence; Federal Compress Warehouse; Federal Compress & Warehouse Company.

Lake Providence; H. & W. Warehouse; H. & W. Warehouse, Inc.

Lake Providence; Hollybrook Warehouse; Hollybrook Warehouse, Inc.

Mansfield; Mansfield Bonded Warehouse, Inc.; Mansfield Bonded Warehouse, Inc.

Mer Rouge; Louisiana Cotton Warehouses; Louisiana Cotton Warehouses Company, Inc.

Monroe; Federal Compress Warehouse; Federal Compress & Warehouse Company.

Natchitoches; American Compress Warehouse; Frost-Whited Company, Inc.

New Orleans; Shippers Compress Warehouse; Meta Davis Atkinson, Clifford Atkinson, Jr., and Eugene Atkinson, Jr., trading as Atkinson & Company.

Oak Grove; Union Compress Warehouse; Union Service Industries, Inc.

Opelousas; American Compress Warehouse; Frost-Whited Company, Inc.

Plain Dealing; Farmers-Merchants Warehouse & Storage Company, Inc.; Farmers-Merchants Warehouse & Storage Company, Inc.

Rayville; Union Compress Warehouse; Union Service Industries, Inc.

Shreveport; American Compress Warehouse; Frost-Whited Company, Inc.

Tallulah; Federal Compress Warehouse; Federal Compress & Warehouse Company.

Winnsboro; Union Compress Warehouse; Union Service Industries, Inc.

MISSISSIPPI

Aberdeen; Federal Compress Warehouse; Federal Compress & Warehouse Company.

Batesville; Federal Compress Warehouse; Federal Compress & Warehouse Company.

Belzoni; Federal Compress Warehouse; Federal Compress & Warehouse Company.

Booneville; Federal Compress Warehouse; Federal Compress & Warehouse Company.

Brookhaven; Brookhaven Compress Warehouse; MFC Services (A.A.L.).

Canton; Federal Compress Warehouse; Federal Compress & Warehouse Company.

Carthage; Federal Compress Warehouse; Federal Compress & Warehouse Company.

Clarksdale; Federal Compress Warehouse; Federal Compress & Warehouse Company.

Clarksdale; North Delta Compress Warehouse; North Delta Compress & Warehouse Co.

Cleveland; Federal Compress Warehouse; Federal Compress & Warehouse Company.

Como; Federal Compress Warehouse; Federal Compress & Warehouse Company.

Corinth; Federal Compress Warehouse; Federal Compress & Warehouse Company.

Drew; Federal Compress Warehouse; Federal Compress & Warehouse Company.

Drew; National Compress Warehouse; MFC Services (A.A.L.).

Flora (Kearney Park); Flora Compress Warehouse; Flora Compress and Warehouse Company, Inc.

Greenville; Delta Cooperative Compress Warehouse; Delta Cooperative Compress.

Greenville; Greenville Compress Warehouse; Greenville Compress Company.

Greenville; Paxton Bonded Warehouse; Paxton Bonded Warehouse, Inc.

Greenwood; Federal Compress Warehouse; Federal Compress & Warehouse Company.

Greenwood; Staplservice Compress Warehouse; Staple Cotton Services Association (A.A.L.).

Grenada; Federal Compress Warehouse; Federal Compress & Warehouse Company.

Gulfport; Mississippi Gulfport Warehouses; Mississippi-Gulfport Compress & Warehouses, Inc.

Hollandale; Deer Creek Compress Warehouse; Deer Creek Compress Company.

Holly Springs; Federal Compress Warehouse; Federal Compress & Warehouse Company.

Houston; Houston Compress Warehouse; Houston Compress Co., Inc.

Indianola; Planters Gin Co., Inc., Warehouse; Planters Gin Company, Incorporated of Indianola.

Indianola; Sunflower Compress Warehouse; The Sunflower Compress Company.

Inverness; Federal Compress Warehouse; Federal Compress & Warehouse Company.

Itta Bena; Itta Bena Cooperative Warehouse; Itta Bena Cooperative Compress Company.

Jackson; Federal Compress Warehouse; Federal Compress & Warehouse Company.

Kosciusko; United Warehouse; United Warehouses, Inc.

Leland; Leland Compress Warehouse; Leland Compress Company.

Macon; Federal Compress Warehouse; Federal Compress & Warehouse Company.

Marks; Federal Compress Warehouse; Federal Compress & Warehouse Company.

New Albany; Federal Compress Warehouse; Federal Compress & Warehouse Company.

Pontotoc; Pontotoc Compress Warehouse; Pontotoc Warehouse Company.

Prentiss; Prentiss Bonded Warehouse; MFC Services (A.A.L.).

Quitman; Quitman Bonded Warehouse; Daniel Marston Bonney.

Ripley; Federal Compress Warehouse; Federal Compress & Warehouse Company.

Rolling Fork; Rolling Fork Compress Warehouse; Deer Creek Compress Company.

Rosedale; Rosedale Compress Warehouse; Rosedale Compress Company.

Ruleville; Federal Compress Warehouse; Federal Compress & Warehouse Company.

Shaw; Federal Compress Warehouse; Federal Compress & Warehouse Company.

Shelby; Federal Compress Warehouse; Federal Compress & Warehouse Company.

Shuqualak; Shuqualak Bonded Warehouse; A. T. Evans, Executor of the Estate of Harrison Evans.

Sledge; Federal Compress Warehouse; Federal Compress & Warehouse Company.

Tunica; Federal Compress Warehouse; Federal Compress & Warehouse Company.

Tutwiler; Federal Compress Warehouse; Federal Compress & Warehouse Company.

Union; Union Bonded Warehouse; Compress of Union.

Vicksburg; Union Compress Warehouse; Union Service Industries, Inc.

Yazoo City; Federal Compress Warehouse; Federal Compress & Warehouse Company.

MISSOURI

Arbyrd; Arbyrd Compress Warehouse; John G. Hoyt, Jr.

Caruthersville; Federal Compress Warehouse; Federal Compress & Warehouse Company.

Charleston; National Compress Warehouse; National Compress & Warehouse Company.

Gideon; Gideon Compress Warehouse; Memphis Compress & Storage Company.

Hayti; Federal Compress Warehouse; Federal Compress & Warehouse Company.

Kennett; Dunklin County Compress Warehouse; Dunklin County Compress and Warehouse Company.

Lilbourn; Federal Compress Warehouse; Federal Compress & Warehouse Company.

Malden; Dunklin County Compress Warehouse; Dunklin County Compress and Warehouse Company.

Portageville; Federal Compress Warehouse; Federal Compress & Warehouse Company.

Sikeston; Federal Compress Warehouse; Federal Compress & Warehouse Company.

NEW MEXICO

Artesia; Artesia Compress Warehouse; Alma Sanders Francis, Leslie Paul Francis, William Kavanaugh Francis and Christine Francis Jones, copartners, trading as Artesia Compress Company.

NORTH CAROLINA

Battleboro; Braswell Bonded Warehouse; Warehouse Superintendent of the State of North Carolina.

Charlotte; Gulf Atlantic Warehouse; Gulf Atlantic Warehouse Co.

Charlotte; Merchants Bonded Warehouse; Merchants Bonded Warehouse Company.

Charlotte; Standard Bonded Warehouse; Standard Bonded Warehouse Company.

Cherryville; Gaston Bonded Warehouse; Mauney Cotton Company, Inc.

Conway; Conway Bonded Warehouse; Warehouse Superintendent of the State of North Carolina.

Dunn; General Utility Company's Warehouse; General Utility Company.

Edenton; Edenton Bonded Warehouse; Leary Bros. Storage Company.

Elizabeth City; Elizabeth City Bonded Warehouse; Robinson Manufacturing Company.

Enfield; Enfield Bonded Warehouse; Whitaker Warehouse, Incorporated.

Fayetteville; Cotton Growers Warehouse; Warehouse Superintendent of the State of North Carolina.

Gastonia; Avon Bonded Warehouse; Avon Bonded Warehouse, Incorporated.

Gastonia; Broad Street Bonded Warehouse; Broad Street Bonded Warehouse, Inc.

Gastonia; Central Bonded Warehouse Division of Bayside Warehouse Company; Bayside Warehouse Company.

Gastonia; Peoples Bonded Warehouse; Peoples Bonded Warehouse, Incorporated.

Jackson; Northampton Warehouse; Warehouse Superintendent of the State of North Carolina.

Lewiston; Lewiston Bonded Warehouse; Warehouse Superintendent of the State of North Carolina.

Lincolnton; Lincoln Bonded Warehouse; Warehouse Superintendent of the State of North Carolina.

Lumberton; Cotton Growers Warehouse; Warehouse Superintendent of the State of North Carolina.

Mooresville; Iredell Bonded Warehouse; Warehouse Superintendent of the State of North Carolina.

Morven; Cotton Growers Warehouse; Warehouse Superintendent of the State of North Carolina.

Murfreesboro; Revelle Bonded Warehouse; Chas. L. Revelle & Sons, Inc.

Nashville; Cotton Growers Warehouse; Warehouse Superintendent of the State of North Carolina.

Parkton; Parkton Bonded Warehouse; J. Q. Parnell, Inc.

Pembroke; Pembroke Bonded Warehouse; Maxton Cotton Company, Incorporated.

Raeford; Hoke Cotton Warehouse and Storage Company's Warehouse; Hoke Cotton Warehouse and Storage Company, Inc.

Red Springs; Red Springs Bonded Warehouse; Maxton Cotton Company, Incorporated.

Rich Square; Rich Square Bonded Warehouse; Warehouse Superintendent of the State of North Carolina.

Roanoke Rapids; Farmers Warehouse of Roanoke Rapids; Warehouse Superintendent of the State of North Carolina.

Roanoke Rapids; Rosemary Bonded Warehouse; William O. Dean, t/a Rosemary Bonded Warehouse Co.

Rowland; Barrow Warehouse; Jenkins and Company, Inc.
Salsibury; Salisbury Bonded Warehouse; Rowan Cotton Mills Company.
Scotland Neck; Cotton Growers Warehouse; Warehouse Superintendent of the State of North Carolina.
Scotland Neck; Edwards Bonded Warehouse; Warehouse Superintendent of the State of North Carolina.
Seaboard; Seaboard Bonded Warehouse; Warehouse Superintendent of the State of North Carolina.
Shelby; Planters and Merchants Warehouse; Planters and Merchants Warehouse Company.
Shelby; Shelby Bonded Warehouse; Warehouse Superintendent of the State of North Carolina.
Smithfield; Cotton Growers Warehouse; Warehouse Superintendent of the State of North Carolina.
St. Pauls; McColl Cotton Warehouses; Warehouse Superintendent of the State of North Carolina.
Tarboro; Edgecombe Bonded Warehouse; Warehouse Superintendent of the State of North Carolina.
Wagram; Farmers Bonded Warehouse; Johnston Brothers, Inc.
Wake Forest; Wake Bonded Warehouse; Warehouse Superintendent of the State of North Carolina.
Weldon; Cotton Growers Warehouse; Warehouse Superintendent of the State of North Carolina.
Wilson; Wilson Bonded Warehouse, Warehouse Superintendent of the State of North Carolina.
Woodland; Cotton Growers Warehouse; Warehouse Superintendent of the State of North Carolina.

SOUTH CAROLINA

Anderson; Appleton Warehouse; The Black Hawk Corporation.
Anderson; The Standard Warehouse; Standard Corporation.
Bennettsville; Marlboro Warehouses; Marlboro Warehouse Company.
Bishopville; Cotton Growers Warehouses; Cotton Growers Warehouses, Inc.
Bishopville; Farmers Bonded Warehouse; Wiley B. King.
Bishopville; King and Jordan Bonded Warehouse; W. Brent King and B. P. Jordan, copartners trading as King and Jordan Bonded Warehouse.
Clio; Clio Bonded Warehouse; B. H. Martin.
Columbia; Palmetto Compress Warehouse; Palmetto Compress and Warehouse Company.
Columbia; The Standard Warehouse; Standard Corporation.
Denmark; Denmark Bonded Warehouse; J. W. Williamson, Jr., H. M. Williamson, J. A. Williamson and J. S. Williamson, copartners trading as J. W. Williamson Co.
Edgefield; Hart Bonded Warehouse; John Rainsford, Jr.
Greenville; Black Hawk Warehouse; The Black Hawk Corporation.
Greenville; Commodity Warehouse; Commodity Warehouse Company, Inc.
Greenville; Gulf Atlantic Warehouse; Gulf Atlantic Warehouse Co.
Greenville; Industrial Storage Corporation Warehouse; Industrial Storage Corporation.
Greenwood; Textile Bonded Storage; Textile Bonded Storage, Inc.
Manning; United Bonded Warehouse; United Bonded Warehouse, Inc.
Newberry; Farmers Bonded Warehouse; Evelyn M. Brooks, d/b/a Farmers Bonded Warehouse.
Norway; Norway Bonded Warehouse; J. W. Williamson, Jr., H. M. Williamson, J. A. Williamson and J. S. Williamson, copartners trading as J. W. Williamson Co.
Orangeburg; The Standard Warehouse; Standard Corporation.
Spartanburg; Spartanburg Bonded Warehouses; Spartanburg Bonded Warehouses, Incorporated.
Summerton; Sumter Bonded Warehouse No. 2; Sumter Storage Company, Inc.
Sumter; Rowland Warehouse; Rowland Warehouse Company.
Turbeville; East Clarendon Bonded Warehouse; East Clarendon Storage Company.
Union; Union Bonded Warehouse; Jack B. Sanders.

TENNESSEE

Brownsville; Federal Compress Warehouse; Federal Compress & Warehouse Company.
Covington; Federal Compress Warehouse; Federal Compress & Warehouse Company.
Covington; Tennessee Warehouse; Tennessee Warehouses, Inc.
Dyersburg; Federal Compress Warehouse; Federal Compress & Warehouse Company.
Five Points; Hammond Bonded Warehouse; Laura Mae Hammond.
Henderson; Henderson Compress Warehouse; Henderson Compress Company, Inc.
Jackson; Federal Compress Warehouse; Federal Compress & Warehouse Company.
Kingsport; Borden Warehouse; The Black Hawk Corporation.
Lawrenceburg; Gladish Bonded Warehouse; Martha E. Gladish.
Memphis; Federal Compress Warehouse (South Memphis Plant); Federal Compress & Warehouse Company.
Memphis; Gulf Atlantic Warehouse (Tri-State Plant); Gulf Atlantic Warehouse Co.
Memphis; Memphis Compress Warehouse; Memphis Compress & Storage Company.
Memphis; Memphis Compress Warehouse (Dunavant Plant); Memphis Compress & Storage Company.
Milan; Milan Compress Warehouse; Milan Compress Company.
Ripley; Federal Compress Warehouse; Federal Compress & Warehouse Company.
Tiptonville; Federal Compress Warehouse; Federal Compress & Warehouse Company.

TEXAS

Abilene; Abilene Cotton Warehouse; National-Western Compress & Warehouse Co.
Ballinger; Ballinger Compress Warehouse; National Diversified Co. T/A Ballinger Compress & Warehouse Co.
Brownsville; Gulfside Warehouse; Bayside Warehouse Company.
Bryan; Bryan Compress Warehouse; Hearne Cotton Compress Company, Inc.
Cameron; Cameron Compress Warehouse; Central Texas Compress Company.
Corsicana; Corsicana Compress Warehouse; Exporters & Traders Compress & Warehouse Company.
Ennis; Ennis Compress & Warehouse Co.'s Warehouse; Ennis Compress & Warehouse Co.
Fort Stockton; Comanche Warehouse; Comanche Warehouse, Inc.
Hamlin; Hamlin Compress Warehouse; Hamlin Farmers Compress Co.
Hearne; Hearne Cotton Warehouse; Hearne Cotton Compress Company, Inc.
Hillsboro; Exporters & Traders Compress & Warehouse Company's Warehouse; Exporters & Traders Compress & Warehouse Company.
Hubbard; Hubbard Compress Warehouse; Exporters & Traders Compress & Warehouse Company.
Marlin; Exporters & Traders Compress & Warehouse Company's Warehouse; Exporters & Traders Compress & Warehouse Company.
Mexia; Mexia Cotton Warehouse, Exporters & Traders Compress & Warehouse Company.
Rosebud; Rosebud Cotton Warehouse; Central Texas Compress Company.
Rule; Rule Compress Warehouse; Farmers Compress Company.
San Angelo; Angelo Compress Warehouse; National Diversified Co. T/A Ballinger Compress & Warehouse Co.
Sweetwater; Sweetwater Compress Warehouse; National-Western Compress & Warehouse Co.
Temple; Temple Compress Warehouse; Temple Compress Warehouse Co.
Texarkana; Federal Compress Warehouse; Federal Compress & Warehouse Company.
Waco; Exporters & Traders Compress & Warehouse Company's Warehouse; Exporters & Traders Compress & Warehouse Company.
Waxahachie; Waxahachie Compress Warehouse; Waxahachie Compress Warehouse Co.

VIRGINIA

Brodnax; Dugger and Dugger Cotton Storage; Richmond H. Dugger, Jr., trading as Dugger and Dugger Cotton Storage.

Grain

B. For the storage of grain:

ALABAMA

Town, Warehouse, and Warehouseman

Decatur; AFC Grain Elevator; AFC Marketing Service, Inc.
Guntersville; Cargill Guntersville Elevator; Cargill, Incorporated.
Guntersville; Guntersville Plant; Allied Mills, Inc.

ARKANSAS

Altheimer; Altheimer Grain Warehouse; The Arkansas Rice Growers Cooperative Association.
Augusta; Lockhart-Thompson Elevator; Murray L. Lockhart, d/b/a Murray L. Lockhart Warehouse Co.
Blackwell (P.O. Morrilton); Blackwell Grain Warehouse; Riceland Foods, Inc.
Blytheville; Farmers Grain Elevator; Farmers Soybean Corporation.
Bradford; White County Grain Warehouse; Riceland Foods, Inc.
Brinkley; Brinkley Warehouse; Riviana Foods, Inc.
Carlisle; Carlisle Warehouse; Riviana Foods, Inc.
Corning; Corning Rice Warehouse; The Arkansas Rice Growers Cooperative Association.
Dardanelle; Keenan Grain Elevator; Robert Keenan, d/b/a Keenan Grain Elevator.
Delaplaine; Delaplaine Grain Warehouse; The Arkansas Rice Growers Cooperative Association.
Des Arc; Des Arc Rice Warehouse; The Arkansas Rice Growers Cooperative Association.
DeWitt; O & L Rice Mill Warehouse; O & L Rice Mill, Inc.
DeWitt; Cormier Rice Mill Warehouse; Cormier Rice Milling Co., Inc.
DeWitt; Farmers Coop. Elevator; The Farmers Co-operative Elevator Company.
DeWitt; Growers Elevator; Growers Elevators, Inc.
DeWitt; Pioneer DeWitt Elevator; Pioneer Food Industries, Inc.
DeWitt; Rollison Seed Elevator; Rollison Seed, Inc.
DeWitt; Troy Mitchell Elevator; Troy Mitchell, d/b/a Troy Mitchell Elevator.
Dumas; Dumas Rice Warehouse; The Arkansas Rice Growers Cooperative Association.
Elaine; Elaine Grain Warehouse; The Arkansas Rice Growers Cooperative Association.
England; Federal Drier; Federal Drier and Storage Company.
Eudora; Eudora Grain Warehouse; The Arkansas Rice Growers Cooperative Association.
Eudora; Pioneer Eudora Elevator; Pioneer Food Industries, Inc.
Evadale (P.O. Wilson); Delta Products Warehouse; Delta Products Company.
Fair Oaks; Fair Oaks Rice Warehouse; The Arkansas Rice Growers Cooperative Association.

Fair Oaks; Pioneer Fair Oaks Elevator; Pioneer Food Industries, Inc.

Gibson Switch (P.O. Jonesboro); Craighead Rice Milling Company's Warehouse; Crain Company.

Gillett; Gillett Grain Warehouse; The Arkansas Rice Growers Cooperative Association.

Hazen; Bogard Seed Company Elevator; Bogard Seed Company.

Hazen; Hazen Rice Warehouse; The Arkansas Rice Growers Cooperative Association.

Helena; Helena Cotton Oil Company's Warehouse; Helena Cotton Oil Company.

Helena; Helena Grain Warehouse; Riceland Foods, Inc.

Helena; Targca Rice Warehouse; The Arkansas Rice Growers Cooperative Association.

Hickory Ridge; Hickory Ridge Rice Warehouse; The Arkansas Rice Growers Cooperative Association.

Holly Grove; Holly Grove Grain Warehouse; The Arkansas Rice Growers Cooperative Association.

Indiana Switch (P.O. DeWitt); Dixie Dryer Elevator; Pioneer Food Industries, Inc.

Jonesboro; Jonesboro Rice Warehouse; The Arkansas Rice Growers Cooperative Association.

Lonoke; Lonoke Rice Warehouse; The Arkansas Rice Growers Cooperative Association.

Marianna; Lee County Grain Warehouse; Riceland Foods, Inc.

Marked Tree; St. Francis Valley Grain Warehouse; St. Francis Valley Seed Company.

Marvell; Marvell Grain Warehouse; The Arkansas Rice Growers Cooperative Association.

McGehee; McGehee Rice Warehouse; The Arkansas Rice Growers Cooperative Association.

Mellwood; Mellwood Grain Warehouse; The Arkansas Rice Growers Cooperative Association.

Morrilton; Stallings Brothers Elevator; Joe H. Stallings and Alan E. Stallings, copartners trading as Stallings Brothers Feed Mills.

Needham (P.O. Jonesboro); Kiech-Crafton Elevator; Kiech-Crafton Elevator Company.

Osceola; Osceola Products Warehouse; Osceola Products Company.

Parkin; East Arkansas Rice Warehouse; The Arkansas Rice Growers Cooperative Association.

Patterson; MAC Warehouse Company; G. L. Morris, trading as MAC Warehouse Company.

Penjur (P.O. Hughes); Hughes Granary Elevator; Hughes Grain Corporation.

Pine Bluff; Pioneer Pine Bluff Elevator; Pioneer Food Industries, Inc.

Proctor; Craft Elevator; Robert Craft & Son, Inc.

Rector; Graves-Parmenter Elevator; Graves-Parmenter, Inc.

Stuttgart; Acme Warehouse; Riviana Foods, Inc.

Stuttgart; Bogard Elevator; Bogard Grain and Seed Company, Inc.

Stuttgart; Hartz Elevators; Jacob Hartz Seed Co., Inc.

Stuttgart; Producers Warehouse; Producers Rice Mill, Inc.

Stuttgart; Stuttgart Grain Warehouse, Riceland Foods, Inc.

Stuttgart; Stuttgart Rice Warehouse; The Arkansas Rice Growers Cooperative Association.

Tichnor; Tichnor Drier; Tichnor Drier and Storage, Inc.

Tuckerman; Tuckerman Rice Warehouse; The Arkansas Rice Growers Cooperative Association.

Van Buren; Van Buren Soybean Processing Plant; Farmland Industries, Inc.

Waldenburg; Waldenburg Warehouse; Riviana Foods, Inc.

Weiner; Weiner Rice Warehouse; The Arkansas Rice Growers Cooperative Association.

Wheatley; Wheatley Rice Warehouse; The Arkansas Rice Growers Cooperative Association.

Wilmot; Pioneer Wilmot Elevator; Pioneer Food Industries, Inc.

Wynne; Gibbs-Harris Rice Dryer, Division of Producers Rice Mill, Inc.; Producers Rice Mill, Inc.

CALIFORNIA

Arbuckle; Farmers Grain Elevator; Thomas Mezger, d/b/a Farmers Grain Elevator.

Berenda; Valley Grain Drier Warehouse; Valley Grain Drier, Inc.

Biggs; Rice Growers Association Warehouse; Rice-Growers Association of California.

Colton; Producers Elevator; Producers Grain Corporation.

East Los Angeles; Pillsbury-Globe Elevator; The Pillsbury Company.

French Camp; Continental Elevator; Continental Grain Company.

Grimes; Sacramento River Warehouse Co.; Delta Lines, Inc.

Lemoore; Continental Elevator; Continental Grain Company.

Long Beach; Koppel Bulk Terminal; Koppel, Inc.

Maxwell; Colusa-Glenn Drier Company Warehouse; Colusa-Glenn Drier Company.

Riz Station (P.O. Willows); Rice Growers Association Warehouse; Rice-Growers Association of California.

Saco Siding (P.O. Bakersfield); Continental Elevator; Continental Grain Company.

San Francisco; Port of San Francisco Grain Terminal; Stockton Elevators.

Stockton; Stockton Elevators; Stockton Elevators.

West Sacramento; Port of West Sacramento Grain Terminal; Cargill of California, Inc.

West Sacramento; Rice Growers Association Warehouse; Rice-Growers Association of California.

Williams; De Pue Warehouse; De Pue Warehouse Company.

Willows; Willows Rice Drier & Storage Company Warehouse; Pacific International Rice Mills, Inc.

Woodland; Sunset Rice Dryer Warehouse; Pacific International Rice Mills, Inc.

COLORADO

Akron; Farmers Elevator; The Yuma Farmers Milling-Mercantile Co-operative Company of Yuma, Colorado.

Amherst; Farmers Elevator; Amherst Cooperative Elevator, Inc.

Bristol; Bristol Elevator; South Eastern Colorado Coop.

Burlington; Equity Elevator; Equity Cooperative Exchange.

Byers; Farmers Marketing Elevator; Farmers Marketing Association.

Campo; Stafford Elevator; Van Stafford.

Denver; Cargill Denver Elevator; Cargill, Incorporated.

Denver; Far-Mar-Co Denver Elevator; Far-Mar-Co, Inc.

Dove Creek; Dove Creek Bean & Elevator Co. Warehouse; Dove Creek Bean & Elevator Co.

Flagler; Flagler Equity Elevator; The Flagler Equity Co-Operative Company.

Holly; Southeastern Colorado Co-op Elevator; South Eastern Colorado Coop.

Holyoke; Holyoke Cooperative Elevator; Holyoke Cooperative Association.

Hyde (P.O. Otis); Farmers Elevator; The Yuma Farmers Milling-Mercantile Co-Operative Co. of Yuma, Colorado.

Lamar; Southeastern Colorado Co-op Elevator; South Eastern Colorado Coop.

Otis; Washington County Grain Company, Division Elevator; Rickel, Inc.

Peetz; Farmers Co-op. Elevators; The Peetz Farmers Co-operative Company.

Roggen; Roggen Farmer's Elevator; Roggen Farmer's Elevator Association.

Seibert; Co-op Elevator; The Seibert Equity Cooperative Association.

Springfield; Co-Op Elevator; The Springfield Cooperative Sales Company.

Stratton; Co-op Elevator; The Stratton Equity Cooperative Company.

Vilas; Vilas Elevator; Vilas Grain Company.

Watkins; Watkins Elevator; Watkins Elevator, Inc.

Wray; Farmers Union Elevator; The Farmers Union Cooperative Elevator Company.

Yuma; Farmers Elevator; The Yuma Farmers Milling-Mercantile Co-Operative Company of Yuma, Colorado.

FLORIDA

Live Oak; Gold Kist Grain Elevator; Gold Kist, Inc.

GEORGIA

Gainesville; Cargill Gainesville Elevator; Cargill, Incorporated.

Macon; Central Cotton Oil; Southern Soya Corporation.

IDAHO

American Falls; Power County Grain Growers Warehouse; Power County Grain Growers, Inc.

Bancroft; Grain Growers Warehouse; Bancroft Grain Growers, Inc.

Cottonwood; Lewiston Grain Growers Warehouse; Lewiston Grain Growers, Inc.

Craigmont; Lewiston Grain Growers Warehouse; Lewiston Grain Growers, Inc.

Downey; Downey Grain Growers Warehouse; Downey Grain Growers, Inc.

Drummond; Yellowstone Grain Growers Warehouse; Yellowstone Grain Growers, Inc.

Fairfield; Grain Growers Warehouse; Camas Prairie Grain Growers, Inc.

Grace; Gem Valley Grain Growers Warehouse; Gem Valley Grain Growers, Inc.

Grangeville; Union Warehouse & Supply Company's Warehouse; Union Warehouse & Supply Co.

Greer; Nezperce Rochdale Warehouse; Nezperce Rochdale Company.

Jerome; Marshall Warehouse; Marshall Warehouses, Inc.

Kendrick; Lewiston Grain Growers Warehouse; Lewiston Grain Growers, Inc.

Kennedy Ford; Latah County Grain Growers Warehouse; Latah County Grain Growers, Inc.

Lewiston; Lewiston Grain Growers Warehouse; Lewiston Grain Growers, Inc.

McCammon; Grain Growers Warehouse; Farmers Grain Cooperative.

Malad; Grain Growers Warehouse; Oneida County Grain Growers, Inc.

Michaud; Power County Grain Growers Warehouse; Power County Grain Growers, Inc.

Moreland; Shields of Blackfoot Warehouse; Shields of Blackfoot, Inc.

Moscow; Dumas Seed Company Warehouse; Dumas Seed Company.

Moscow; Latah County Grain Growers Warehouse; Latah County Grain Growers, Inc.

Nezperce; Nezperce Rochdale Warehouse; Nezperce Rochdale Company.

Nezperce; Nezperce Storage Co.; Nezperce Storage Co.

Ririe; Grain Growers Warehouse; Ririe Grain and Feed Cooperative, Inc.

Soda Springs; Grain Growers Warehouse; Farmers Grain Cooperative.

Soda Springs; Soda Springs Elevator; Soda Springs Elevator, Inc.

Tetonia; Grain Growers Warehouse; Farmers Grain Cooperative.

Weston; Weston Grain Cooperative Warehouse; Weston Grain Cooperative, Inc.

Worley; Rockford Grain Growers Warehouse; Rockford Grain Growers, Inc.

ILLINOIS

Adrian; Adrian Elevator; Hancock Grain Company.

Agnew (RR 4, Sterling); Kobbeman Grain; Henry J. Kobbeman and Mary B. Kobbeman, Copartners, trading as Kobbeman Grain Company.

Albany; Bunge Corporation Albany Grain Terminal; Bunge Corporation.

Alhambra; Alhambra & Marine Elevators; Madison Service Company.

Allerton; Allerton Elevator; Homer Grain Company.

Alton; Terminal Operations; Peavey Company.

Alvin; Alvin Elevator; Jack Conard, trading as Conard Grain Company.

Amboy; Amboy Elevators; Lee FS Inc.

Anchor; Anchor Elevator; Anchor Grain Company.

Andres (P.O. Peotone); Andres Elevator; Andres & Wilton Farmers Grain & Supply Co.

Arenzville; Arenzville-Hagener Elevators; Arenzville-Hagener Farmers Grain Co.

Armington; Hittle Elevator; Atkinson Grain & Fertilizer, Inc.

Ashland; Ashland Elevator; Ashland Farmers Elevator Co.

Ashton; M. L. Ewing Grain Co.; M. L. Ewing, trading as M. L. Ewing Grain Co.

Assumption; Assumption Elevators; Assumption Cooperative Grain Company.

Atkinson; Atkinson Elevator; Atkinson Grain & Fertilizer, Inc.

Atlanta; Atlanta Elevator; F. L. Douglas & Co.

Atwood; Atwood Elevator; Atwood Grain and Supply Co.

Auburn; W. E. Shutt Elevator; Girard Elevator, Inc.

Barr Station (P.O. Athens); Amac Barr Elevator; Amac, Inc.

Bartonville; Allied Mills Peoria Elevator; Allied Mills, Inc.

Beardstown; Farmers Terminal Elevator; Garnac Grain Co., Inc.

Bellflower; Bellflower Elevator; Foosland Grain Co.

Belvidere; Central Grain Co. Elevator; Central Commodities, Ltd.

Bement; Farmers Elevator; Bement Grain Company.

Bethany; The Bethany Grain Company Elevator; The Bethany Grain Company.

Bismarck; Bismarck Grain Co. Elevator; Bismarck Grain Co., Inc.

Blandinsville; King Feed Company Elevator; King Feed Company.

Bloomington; Hasenwinkle Elevator; Hasenwinkle Grain Co.

Bourbon; Ullrich Grain Co. Elevator; Harvey C. Ullrich, trading as Ullrich Grain Co.

Broadwell; W. W. Hill Broadwell Elevator; W. W. Hill Feed & Grain Co.

Brocton; Brocton Elevator; Agre Grain Company.

Broughton; L. S. Harper Grain Co. Elevator; B. C. Christopher & Company, a limited partnership with Hearne Christopher, John H. Collett, Edward G. Mader, Lawrence P. Hogan, Lowell H. Listrom, Norman Supper, Ludwell G. Gaines III, Robert F. Wilson, Philipp Kuhn, William L. Evans, Jr., Donald F. George and Edward A. Connelly.

Bushnell; Bushnell O.K. Elevator; O.K. Grain Company.

Cadwell (P.O. Arthur); Cadwell Elevator; Moultrie Grain Association.

Cairo; Mikco Grain Co. Elevator; Bunge Corporation trading as Mikco Grain Co.

Camargo; Villa Grove Farmers Elevator; Villa Grove Farmers Elevator Company.

Campus; Hamilton Elevator; Hamilton Elevator Company.

Carthage; Cargill Carthage Elevator; Cargill, Incorporated.

Cayuga (R.R. No. 3, Pontiac); Cayuga Elevator; Jacobson Grain Co.

Centerville Township; Cargill East St. Louis Elevator "R"; Cargill Incorporated.

Chandlerville; Chandlerville Elevator; Chandlerville Grain Co., Inc.

Chebanse; Hansen Bros. Grain Elevator; Arthur L. Hansen, Orval Hansen, Louie V. Hansen, Vincent Hansen, Laverne Hansen, and Virgil Hansen, Copartners, trading as Clifton Grain Co. at Clifton, Illinois, and Hansen Bros. Grain Elevator at Chebanse, Illinois.

Chestnut; Chestnut Elevator; The Farmers Grain Company of Chestnut.

Chicago; Belt Elevator; Carey Grain Corporation.

Chicago; Calumet Elevators; Dixie Portland Flour Mills, Inc.

Chicago; The Cargill Elevator; Cargill, Incorporated.

Chicago; Continental Elevator C; Continental Grain Company.

Chicago; Continental Elevators; Continental Grain Company.

Chicago; Garvey Rock Island Elevator; Garvey Grain, Inc.

Chicago; Gateway Elevator; Indiana Farm Bureau Cooperative Association, Inc.

Chicago; Sante Fe Elevator; Garvey Grain, Inc.

Chrisman; B. C. Christopher & Co. Elevator; B. C. Christopher & Company, a limited partnership with Hearne Christopher, John H. Collett, Edward G. Mader, Lawrence P. Hogan, Lowell H. Listrom, Norman Supper, Ludwell G. Gaines III, Robert F. Wilson, Philipp Kuhn, William L. Evans, Jr., Donald F. George and Edward A. Connelly.

Cisco; Cisco Grain Elevator; Cisco Cooperative Grain Co.

Clarence (P.O. Rankin); Carson Grain Co. Elevator; J. Kemp Carson and John M. Carson, copartners, trading as Carson Grain Co.

Clifton; Clifton Grain Elevator; Arthur L. Hansen, Orval Hansen, Louie V. Hansen, Vincent Hansen, Laverne Hansen, and Virgil Hansen, copartners, trading as Clifton Grain Co. at Clifton, Illinois, and Hansen Bros. Grain Elevator at Chebanse, Illinois.

Compton; Torri Grain Company Elevator; A. J. Torri, Joseph A. Torri, and Q. J. Torri, copartners, trading as Torri Grain Company.

Creve Coeur; Illinois Grain Corporation, Creve Coeur Elevator; Illinois Grain Corporation.

Cruger (R.R. 1, Eureka); Farmers Elevators; Farmers Grain Cooperative of Eureka.

Culver Station (P.O. Athens); Culver Elevator; Culver-Fancy Prairie Cooperative Co.

Dalton City; Farmers Co-op Grain Co. Elevator; Farmers Co-operative Grain Company of Dalton City.

Danville; Lauhoff Elevator; Lauhoff Grain Company.

Darrow (P.O. Sheldon); Darrow Elevator; Woodland-Darrow Farmers Co-operative, Inc.

Deer Creek (RFD 1); Bell Elevator; Bell Enterprises, Inc.

Deer Grove; Cady Elevator; Cady Grain Co., Inc.

Deer Grove (R.R. No. 1); Hahnaman Station Elevator; Hahnaman Elevator, Inc.

DeLand; DeLand Farmer's Elevators; DeLand Farmer's Cooperative Grain Company.

Delavan; Delavan Elevator; Delavan Cooperative Elevator Co.

Dorans (P.O. Mattoon); Dorans Elevator; Farmers Grain Company of Dorans.

Downs; Hasenwinkle Elevator; Hasenwinkle Grain Co.

Dwight; Jacobson Elevator; John E. Jacobson, trading as John Jacobson Grain.

Dwight Township (P.O. Dwight); Jacobson Terminal; Jacobson Seaway Grain Terminal Company.

Earlville; Earlville Farmers' Co-operative Elevator; Earlville Farmers' Co-operative Elevator Company.

East Hannibal (P.O. Hannibal, Missouri); Bunge Corporation East Hannibal Grain Terminal; Bunge Corporation.

East Peoria; East Peoria Elevator, Tabor & Co.; Tabor & Co.

East St. Louis; Continental Elevator; Continental Grain Company.

Edinburg; Rink & Scheib Elevator; Rink & Scheib, Inc.

Edwardsville; Dippold Elevator; H. B. Stubbs, trading as Dippold Bros.

Edwardsville; Edwardsville Elevator; Madison Service Company.

Effingham; Effingham Equity Elevator; Effingham Equity.

Elburn; Elburn Co-op; Elburn Cooperative Company.

Eldorado; W. J. Meyer Elevator—Eldorado; B. C. Christopher & Company, A Limited Partnership. General partners are Hearne Christopher, John H. Collett, Edward G. Mader, Lawrence P. Hogan, Lowell H. Listrom, Norman Supper, Ludwell G. Gaines III, Robert F. Wilson, Philipp Kuhn, William L. Evans, Jr., Donald F. George and Edward A. Connelly.

Elliott; Elliott Farmers Grain Company Elevator; Elliott Farmers Grain Company.

El Paso; El Paso Elevator; El Paso Grain & Equipment Inc.

Emery (P.O. Maroa); B. C. Christopher & Co.—Dewein Elevator; B. C. Christopher & Company, a limited partnership with Hearne Christopher, John H. Collett, Edward G. Mader, Lawrence P. Hogan, Lowell H. Listrom, Norman Supper, Ludwell G. Gaines III, Robert F. Wilson, Philipp Kuhn, William L. Evans, Jr., Donald F. George and Edward A. Connelly.

Erie; Erie Elevator; Whiteside FS, Inc.

Esmond; Esmond Elevator; Farmers' Grain Company of Esmond.

Fairbury; Farmers Grain Elevator; Farmers Grain Co. of Fairbury.

Fancy Prairie; Fancy Prairie Elevator; Culver-Fancy Prairie Cooperative Co.

Farmer City; Mitsui Elevator; Pacific Grain Co.

Fisher; Fisher Elevator; Fisher Farmers Grain and Coal Company.

Fithian; Fithian Elevator; Kenneth W. Stotler, Howard A. Stotler and Ronald B. Izard, Copartners trading as Fithian Grain Company.

Foosland; Foosland Elevator; Foosland Grain Co.

Forreston (RR1); Vet-Way Feeds; Turner-Hollewell Corporation.

Franklin Grove; Herbst Grain Co. Elevator; Herbst Grain Company.

Galesburg; Consumers; W. J. Krupps, John M. Sutor and George M. Sutor, Copartners, trading as Consumers' Grain and Supply Company.

Galva; Galva Elevator; Galva Co-operative Grain and Supply Company.

Georgetown; B. C. Christopher & Co. Elevator; B. C. Christopher & Company, a limited partnership with Hearne Christopher, John H. Collett, Edward G. Mader, Lawrence P. Hogan, Lowell H. Listrom, Norman Supper, Ludwell G. Gaines III, Robert F. Wilson, Philipp Kuhn, William J. Evans, Jr., Donald F. George and Edward A. Connelly.

Gibson City; Farmers Elevator; The Farmers Grain Co. of Gibson City.

Gilman; Continental Elevator; Continental Grain Company.

Girard; Girard Elevator; Girard Elevator, Inc.

Gladstone; Gladstone Grain Co. Elevator; Charles McChesney, trading as Gladstone Grain Co.

Goodwine; Goodwine Co-operative Grain Co. Elevator; Goodwine Co-operative Grain Company.

Grant Park; Grant Park Elevator; Grant Park Co-operative Grain Co.

Gridley; Gridley Elevator; Garvey Grain, Inc.

Hampshire; Hampshire Elevator; Gerstenberg and Tucker, Inc.

Harmon; Albrecht Elevator; Albrecht Grain Company.

Harpster (P.O. Foosland); Harpster Elevator; Harpster Grain Co.

Harris (P.O. Farmers City); Tabor & Co. Harris Station; Tabor & Co.

Heaton (R.R. #1, Rossville); Heaton Grain Company Elevator; Heaton Grain Company, Inc.

Henkel (P.O. Mendota); Henkel Grain Co.; Henkel Grain Co., Inc.

Heyworth; Hasenwinkle Elevator; Hasenwinkle Grain Co.

Homer; Homer Elevators; Homer Grain Company.

Honegger (P.O. Fairbury); Fairbury Elevator; Honeggers' & Co., Inc.

Hudson; Hudson Elevator; Hudson Grain Company.

Hull; M.F.A. Elevator; Missouri Farmers Association, Inc.

Illiopolis; Illiopolis Grain Co. Elevator; Illiopolis Grain Co.

Iroquois; Iroquois Farmers Elevator; Iroquois Farmers Elevator.

Ivesdale; Ivesdale Elevator; Ivesdale Co-op Grain Company.

Jamaica (R.R. 1, Fairmount); Farmers Elevator; Farmers' Elevator Company of Jamaica, Illinois.

Jerseyville; Jerseyville Elevators; Jersey County Grain Company.

Kaneville; Kaneville Elevator; Kaneville Grain and Supply Company.

Kenney; Kenney Elevator; F. L. Douglas & Co.

Kerrick (R.F.D. 1 Normal); Kerrick Elevator; Kerrick Grain, Inc.

Ladd; Ladd Elevator; The Ladd Elevator Company.

Leroy; Hasenwinkle Elevator; Hasenwinkle Grain Co.

Lexington; Kemp Elevator; Kemp Grain Co.

Lisbon Center (P.O. Newark); Lisbon Center Elevator; Farmers Cooperative Grain & Supply Co. of Lisbon Center.

Loami; Loami Elevator; Loami Grain Company, Inc.

Lostant; Tabor Elevator; Tabor & Co.

Lovington; Lovington Elevator; Moultrie Grain Association.

Ludlow; Ludlow Elevators; Ludlow Cooperative Elevator Company.

Macon; Macon Elevator; Tabor & Co.

Mahomet; James F. Parker Co. Elevator; James F. Parker Co.

Mansfield; Mansfield Grain Co. Elevator; Joseph W. Walsh, trading as Mansfield Grain Co.

Manteno; Farmers Elevator; Farmers Elevator Company of Manteno.

Maple Park (RFD 1); Troxel Plant; Hintzsche Feed and Grain, Inc.

Marengo; Central Grain Co. Elevator; Central Commodities, Ltd.

Maroa; Maroa Farmers Coop. Elevator; Maroa Farmers Cooperative Elevator Company.

Mason City; Tabor & Co. Mason City Elevator; Tabor & Co.

McNabb; McNabb Elevator; McNabb Grain Company.

Meadows (Route 1, Chenoa); Meadows Elevators; Meadows Cooperative Company.

Mechanicsburg; Mechanicsburg Elevator; Mechanicsburg Farmers Grain Co.

Mendota; Fasco Elevator; Fasco Mills Company.

Meriden (P.O. Mendota); Meriden Elevator; Henkel Grain Co., Inc.

Metcalf; Metcalf Elevator; Metcalf Grain, Inc.

Milmine; Milmine Farmers Elevator; Milmine Grain Company.

Minier; Minier Cooperative Elevator; Minier Cooperative Grain Company.

Minooka; Minooka Elevator; The Minooka Grain, Lumber and Supply Company.

Monticello; Monticello Elevator; Monticello Grain Company.

Morrisonville; Morrisonville-Harvel Farmers Elevator; The Morrisonville Farmers Cooperative Co.

Mt. Auburn; Tabor & Co.; Mt. Auburn Elevator; Tabor & Co.

Mt. Carroll; Johnston Feed Service; Johnston Feed Service, Inc.

Myra Station (R.R. 3 Urbana); B. C. Christopher & Co. Elevator; B. C. Christopher & Company, a limited partnership with Hearne Christopher, John H. Collett, Edward G. Mader, Lawrence P. Hogan, Lowell H. Listrom, Norman Supper, Ludwell G. Gaines III, Robert F. Wilson, Philipp Kuhn, William L. Evans, Jr., Donald F. George and Edward A. Connelly.

Newman; Miller Grain Division Elevator; Tabor & Co.

Niantic; Niantic Farmers Elevators; Niantic Farmers Grain Company.

Oakland; Miller Grain Division Elevator; Tabor & Co.

Ogden; Ogden Grain Co. Elevator; E. Z. Spread Fertilizer Company, trading as Ogden Grain Company.

Old Shawneetown (R.R. 1, Shawneetown); Bunge Corporation Shawneetown Grain Terminal; Bunge Corporation.

Olive Branch; B. C. Christopher & Company Elevator; B. C. Christopher & Company, a limited partnership with Hearne Christopher, John H. Collett, Edward G. Mader, Lawrence P. Hogan, Lowell H. Listrom, Norman Supper, Ludwell G. Gaines III, Robert F. Wilson, Philipp Kuhn, William L. Evans, Jr., Donald F. George and Edward A. Connelly.

Orleans (RR 1, Alexander); Orleans Farmers Elevators; Garnac Grain Co., Inc.

Owaneco; Owaneco-Millersville Elevators; Mid-Illinois Farmers Co-Operative.

Pana; Pana Elevator; Mid-Illinois Farmers Co-Operative.

Paris; Adams Elevator; Agre Grain Company.

Paris; Paris Elevator; Illinois Cereal Mills, Inc.

Parnell (R.R. 2, Farmer City); Walsh Grain Elevator; Walsh Grain Elevator, Inc.

Peoria; Riverside Elevator; Riverside Elevator Co.

Perdueville (P.O. Paxton); Perdueville Elevator; Ludlow Cooperative Elevator Company.

Pesotum; Pesotum Elevator; Janet Horton Boyer, Fred G. Boyer and Mary Martha Meesmore copartners trading as Pesotum Grain Company.

Petersburg; Amac Petersburg Elevator; Amac, Inc.

Pittsfield; King Elevator; M. D. King Milling Company.

Pittwood (R.R. No. 4 Watseka); Gillespie Grain Co.; Clyde W. Gillespie, trading as Gillespie Grain Co.

Polo; Olsen Elevator; Edward G. Olsen, trading as Olsen's Elevator and Feeds.

Pontiac; Pontiac Elevator; Jacobson Grain Co.

Poplar Grove; McLay Elevator; McLay Grain Company.

Princeton; Hopkins Grain Co. Elevator; Hopkins Lumber Company, Incorporated.

Redmon; English Elevator; Edward English, trading as English Grain Company.

Ridge Farm; B. C. Christopher & Co. Elevator; B. C. Christopher & Company, a limited partnership with Hearne Christopher, John H. Collett, Edward G. Mader, Lawrence P. Hogan, Lowell H. Listrom, Norman Supper, Ludwell G. Gaines III, Robert F. Wilson, Philipp Kuhn, William L. Evans, Jr., Donald F. George and Edward A. Connelly.

Roberts; Hicks Grain Terminals; Hicks Grain Terminals, Inc.

Rochelle (R.R. 1); Maplehurst Farms Elevator; L. D. Carmichael, trading as Maplehurst Farms.

Rowe (R.R. No. 3, Pontiac); Rowe-Cornell Elevators; Jacobson Grain Co.

Sadorus; Sadorus Co-op Elevators; Sadorus Co-operative Elevator Co.

Secor; Secor Elevator; The Secor Elevator Company.

Serena; Serena Elevator; La Salle County Farm Supply Company.

St. Jacob; St. Jacob Elevator; Toberman Grain Company.

Shawneetown; T. Y. Williams Grain & Seed Co. Elevator; B. C. Christopher & Company, a limited partnership with Hearne Chrisopher, John H. Collett, Edward G. Mader, Lawrence P. Hogan, Lowell H. Listrom, Norman Supper, Ludwell G. Gaines III, Robert F. Wilson, Philipp Kuhn, William L. Evans, Jr., Donald F. George and Edward A. Connelly.

Sheldon; Sheldon Elevator; The Early and Daniel Company.

Shipman; Shipman Elevator; Shipman Elevator Company.

Shirley; Shirley Elevator; McLean County Service Company.

Sibley; Sibley Complete Feed & Grain Service Elevator; The Sibley Farms Service Corporation.

Sibley; Sibley Grain Company Elevator; The Sibley Grain Company.

Sidell; B. C. Christopher & Co. Elevator; B. C. Christopher & Company, a limited partnership with Hearne Christopher, John H. Collett, Edward G. Mader, Lawrence P. Hogan, Lowell H. Listrom, Norman Supper, Ludwell G. Gaines III, Robert F. Wilson, Philipp Kuhn, William L. Evans, Jr., Donald F. George and Edward A. Connelly.

Smithshire; Twomey Company; Twomey Company.

South Beloit; Elevator B; Beloit Grain Company.

Speer; Allen Grain Inc. Elevator; Allen Grain Inc.

Springfield; W. W. Hill Springfield Elevator; W. W. Hill Feed & Grain Co.

State Line;[1] State Line Elevator; State Line Elevator, Inc.

Sterling; Sterling-Galt Elevators; Whiteside FS, Inc.

Steward; Steward Elevators; Lee FS Inc.

Stillman Valley; Griffith Lumber Co. Stillman Valley Elevator; Stanwood C. Griffith, trading as Griffith Lumber Co.

Stockland; Stockland Elevator; Stockland Grain Company, Inc.

Stonington; Stonington Cooperative Grain Company Elevator; Stonington Cooperative Grain Company.

Strawn; Strawn Warehouses; Honeggers' & Co. Inc.

Sullivan; Sullivan Elevator; Tabor & Co.

Symerton (P.O. Wilmington); Symerton Elevator; Will-DuPage Service Company.

Tallula; Tabor & Co.; Tallula Elevator; Tabor & Co.

Taylorville; Allied Mills Taylorville Elevator; Allied Mills, Inc.

Taylorville; Wayne Feed Supply Co. Elevator; Allied Mills, Inc.

Thomasboro; Thomasboro Grain Co. Elevator; Thomasboro Grain Co.

Thomasville (P.O. Farmersville); Thomasville Elevator; Girard Elevator, Inc.

Tolono, R.R. 2; Apex Terminal Warehouses; Apex Terminal Warehouses Inc.

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[1] In Illinois and Indiana.

Tolono; Tolono Elevator; Savoy Grain Company.
Trenton; Trenton Farmers Elevator; Trenton Cooperative Equity Exchange.
Union (P.O. Emden); Union Elevator; F. L. Douglas & Co.
Ursa; Ursa Elevator; Ursa Farmers Co-operative Company.
Villa Grove; Villa Grove Farmers Elevators; Villa Grove Farmers Elevator Company.
Waggonner; Waggoner Elevator; Girard Elevator, Inc.
Walton (R.R. 2, Dixon); Walton Elevator; Walton Elevator Company.
Wapella; Hasenwinkle Elevator; Hasenwinkle Grain Co.
Warsaw; Warsaw Elevator; Hancock Grain Company.
Watkins (P.O. Farmer City); Watkins Elevator; Weedman Grain and Coal Company.
Weedman (R.R. 1, Farmer City); Weedman Elevator; Weedman Grain and Coal Company.
Weldon; Weldon Grain Co. Elevator; Weldon Co-operative Grain Company.
Wenona (RR); Moon Grain-Wenona Elevator; Moon Grain and Agri-Services, Inc.
Wenona; Tabor & Co.—Wenona; Tabor & Co.
West Brooklyn; West Brooklyn Elevator; West Brooklyn Farmers Co-operative Co.
Williamsville; W. W. Hill Williamsville Elevator; W. W. Hill Feed & Grain Co.
Wilton (P.O. Manhattan); Wilton Elevator; Andres & Wilton Farmers Grain & Supply Co.
Windsor; Neal-Cooper Grain Co. Elevator; Neal-Cooper Grain Co.
Winnebago; W. T. Berg Elevator; Beloit Grain Company.
Woodford (P.O. Minonk); Woodford Elevator; Garvey Grain, Inc.
Wyanet; Wyanet Elevator; Carl Lavern Barker, trading as Barker Milling and Grain Co.
Yuton (R.R. 4, Bloomington); McLean County Service Co., Elevator; McLean County Service Company.

INDIANA

Amboy; Amboy Elevator; Amboy Grain Co., Inc.
Bourbon; Bourbon Elevator Co. Elevator; Central States Grain Co., Inc.
Brookston; Brookston Grain Co. Elevators; Demeter, Inc.
Burlington; Star Elevator; Star Roller Mills Corporation.
Camden; Camden Elevator; Allison, Steinhart & Zook, Inc.
Camden (R.R. No. 1); Triangle Feeds, Inc. Elevator; Triangle Feeds, Inc.
Carlisle; Sprinkle Elevator; Ralph Sprinkle trading as Sprinkle Elevator.
Dunn (RR 2, Fowler); Dunn-Raub Grain Elevators; Demeter, Inc.
Earl Park; York-Richland Grain Elevators; York-Richland Grain Elevators, Inc.
East Chicago (Indiana Harbor); The New York Central Elevator; Farmers Grain Dealers Association of Iowa (Cooperative).
Edinburg (R.R. No. 1); Durham Road Elevator; Community Grain, Inc.
Emporia (RR #1, Markleville); Emporia Elevator; Emporia Elevator, Inc.
Falmouth; Falmouth Elevator; Falmouth Farm Supply, Inc.
Flora; Flora Elevator; Allison, Steinhart & Zook, Inc.
Fowler (R.R. 1); Lochiel-Goodland Elevators; Demeter, Inc.
Franklin; R.R. 2; Norton Grain Elevator; Crystal Springs Grain Corporation.
Free (R.R. 2, Fowler); Free Grain Elevator; Watland Farms, Inc., trading as Free Grain Company.
Hedrick; Hedrick Elevator; Jack Conard, trading as Conard Grain Company.
Indianapolis; Acme-Evans Elevator; General Grain, Inc.
Indianapolis; Beech Grove Elevator; The Early and Daniel Company.
Kirklin; Moore-Costlow Elevator; Moore-Costlow, Inc.
Klondike; Tippecanoe Grain Co. Elevator; Central States Grain Co., Inc.
Kokomo; Kokomo Elevator; Kokomo Grain and Feed Co. Inc.
Laotto; Laotto Elevator Co. Elevator; Central States Grain Co., Inc.
Ligonier; Lyon and Greenleaf Elevator; Lyon and Greenleaf Company, Incorporated.
Lyons; Sprinkle Elevator; Ralph Sprinkle, trading as Sprinkle Elevator.
Manilla; Manilla Grain Co. Elevator; Manilla Grain Co., Inc.
Marshfield; Marshfield Elevator; Jack Conard, trading as Conard Grain Company.
Morristown; Morristown Elevator; Morristown Elevator Co., Inc.
Mount Ayr; Grow Elevator; Grow Farms Grain Corporation.
New Haven; Allen County Grain & Storage; Central States Grain Co., Inc.
New Market; Layne & Myers Elevator; Priscilla Opal Layne, Leland Eugene Layne, David L. Myers, and Lorinda Jane Myers, copartners, trading as Layne & Myers Grain Co.
Noblesville; Noblesville Elevator; Hamilton County Farm Bureau Co-Operative Association, Inc.
Peru; Canal Elevator; Allison, Steinhart & Zook, Inc.
Pinola (R.R. #1 La Porte); Pinola Elevator; Pinola Elevator Co., Inc.
Portland; Haynes Milling Co., Inc. Elevator; Haynes Milling Co., Inc.
Reynolds; Pillsbury Reynolds Elevator; The Pillsbury Company.
Romney (R.R. #1); Tippecanoe Grain Co. Elevator; Central States Grain Co., Inc.
Schneider; Indiana Grain Exporters; Mid-West Land and Cattle Corporation.
Shideler (R.R. #1, Eaton); Shideler Grain Co. Elevator; Shideler Grain Co., Inc.
Shirley; Shirley Feed Mill; Shirley Feed Mill Inc.
State Line;[1] State Line Elevator; State Line Elevators, Inc.
Sullivan; Johnson Mill & Elevator; Sherell W. Johnson, Sr. and Sherell W. Johnson, Jr., copartners, trading as Johnson Feed & Supply Company.
Swanington; Central States Grain Storage; Central States Grain Co., Inc.
Thorntown; Sugar Creek Elevator; Allison, Steinhart & Zook, Inc.
Vincennes; Baltic Mills, Inc. Elevator; Baltic Mills, Inc.

IOWA

Adair; Adair Elevator; Adair Feed and Grain Co.
Albert City; Farmers Elevators; Farmers Cooperative Elevator Company.
Albion; Albion Elevator; Haverhill Elevator, Inc.
Algona; Cargill Algona Elevator; Cargill, Incorporated.
Alta; Alta Cooperative Elevator; Alta Cooperative Elevator.
Alta; Cargill Alta Elevator; Cargill, Incorporated.
Alton; Farmers Cooperative Elevator; Farmers Mutual Cooperative Company.
Altoona; Farmers Elevator; Farmers Elevator Company.
Anita; Anita Elevator; Anita Feed Service, Inc.

[1] In Illinois and Indiana.

Archer; Archer Elevator; Archer Cooperative Grain Company.
Armstrong; Cargill Elevator; Cargill, Incorporated.
Aurelia; Farmers Elevator; Farmers Cooperative Company.
Barnum; Barnum Elevator; Wieston Grain Company, Incorporated.
Beaver; Cargill Beaver Elevator; Cargill, Incorporated.
Blanchard; Farmers Coop Elevator; Farmers Cooperative Elevator Company.
Blencoe; Farmers Elevators; Blencoe Cooperative Company.
Blockton; MFA Exchange Elevator; Missouri Farmers Association, Inc.
Bondurant; Farmers Elevator "B"; Farmers Elevator Company.
Booneville; Booneville Coop.; Booneville Cooperative Elevator Co.
Boyden; Farmers Elevator; Farmers Cooperative Association.
Burlington; Burlington & Mississippi Elevator; ADM Grain Co.
California Junction (P.O. Missouri Valley); Loveland Elevator; B. O. Christopher & Company, a limited partnership with Hearne Christopher, John H. Collett, Edward G. Mader, Lawrence P. Hogan, Lowell H. Listrom, Norman Supper, Ludwell G. Gaines III, Robert F. Wilson, Philipp Kuhn, William L. Evans, Jr., Donald F. George and Edward A. Connelly.
Carnes; Farmers Cooperative Elevator; Farmers Mutual Cooperative Company.
Carpenter; Northwood Co-op Elevator; Northwood Cooperative Elevator.
Cedar Rapids; Cargill Cedar Rapids Elevator; Cargill, Incorporated.
Cedar Rapids; Cargill Cedar Rapids East Elevator; Cargill, Incorporated.
Chariton; Chariton Feed and Grain Elevator; Chariton Feed and Grain, Inc.
Chariton; Farmers Elevator; Farmers Cooperative Association.
Cherokee; Farmers Elevator; Farmers Cooperative Company, of Cleghorn, Iowa.
Clarion; Farmers Elevators; Clarion Farmers Elevator Cooperative.
Clarksville; Voss Milling Company; Paul F. Voss, trading as Voss Milling Company.
Clearfield; MFA Exchange Elevator; Missouri Farmers Association, Inc.
Cleghorn; Farmers Elevators; Farmers Cooperative Company, of Cleghorn, Iowa.
Coburg; Johnson Bros. Elevator, Johnson Bros. Mills, Inc.
Conroy; Farmers Coop Elevator; Farmers Cooperative Grain and Lumber Company.
Cooper; Milligan Elevators; Milligan Bros. Grain Co.
Council Bluffs; Bartlett Elevator; Bartlett and Company Grain.
Council Bluffs; Cargill Council Bluffs Elevator; Cargill, Incorporated.
Council Bluffs; Omaha Elevator A; Hawkeye Elevator Company.
Council Bluffs; Pillsbury Company Elevator; The Pillsbury Company.
Council Bluffs; Scoular-Welsh Council Bluffs Elevator; Scoular-Welsh Grain Co.
Cresco; Huntting Elevator; Huntting Elevator Company.
Creston; Farmers Coop Elevator; Farmers Cooperative Company.
Cushing; Crawford Elevator; Crawford Elevator Co.
Danville; Farm Service Elevator; Des Moines County Farm Service Company.
Dedham; Farmers Elevators; Dedham Cooperative Association.
Des Moines; Cargill Des Moines Elevator; Cargill, Incorporated.
Des Moines; F-G-D-A Des Moines Terminals; Farmers Grain Dealers Association of Iowa (Cooperative).
Dike; Farmers Cooperative Elevator; Farmers Cooperative Company.

Donnellson; Farm Service Elevator; Des Moines County Farm Service Company.
Emmetsburg; Cargill Elevator; Cargill, Incorporated.
Essex; Essex Elevator; Essex Elevator, Inc.
Everly; Farmers Elevator; Farmers Co-Operative Elevator Company of Everly, Iowa.
Farragut; Farmers Coop Elevators; Fremont County Cooperative.
Farragut; Farragut Elevator; Farragut Elevator Co.
Fonda; Cargill Elevator; Cargill, Incorporated.
Fontanelle; Farmers Coop Co. Elevator; Farmers Cooperative Company.
Fort Dodge; Big 4 Elevator; Land O'Lakes, Inc.
Fort Dodge; Fort Dodge Elevator; Wieston Grain Company, Incorporated.
Gillett Grove; Cargill Elevator; Cargill Incorporated.
Gilman; Farmers Coop Warehouse; Farmers Cooperative.
Glidden; Farmers Elevator; Farmers Cooperative Company.
Granville; Bunkers Elevator; Dale Bunkers, trading as Bunkers Feed & Supply.
Granville; Granville Farmers Elevators; Farmers Cooperative Company.
Greenfield; Farmers Elevator; Farmers Cooperative Company.
Greenfield; Feeders Service Warehouse; Feeders Service, Inc.
Greenville; Farmers Elevator; Farmers Cooperative Elevator Company.
Grinnell; Farmers Exchange Elevator; Farmers Exchange, Inc.
Grinnell; Grinnell Feed & Grain Elevator; Grinnell Feed and Grain, Inc.
Hamburg; Reid Elevator; Reid Grain Co., Inc.
Harlan; Squealer Grain Elevator; Squealer Grain Company.
Hartley; Farmers Elevator; Farmers Co-Operative Elevator Company of Everly, Iowa.
Hartley; Hunting Elevator; Hunting Elevator Company.
Haverhill; Haverhill Elevator; Haverhill Elevator, Inc.
Hawarden; Scroggs Elevator; Scroggs Feed and Grain Co.
Highview (P.O. Webster City); United Coop Elevators; United Cooperative.
Hillsboro; Hillsboro Elevator; Hillsboro Elevator, Inc.
Hinton; Farmers Elevators; Farmers Cooperative Company.
Hospers; Bosma Elevator; Joe's Feed Service, Inc.
Hospers; Van Iperen Elevator; Van Iperen Feed & Grain Co.
Houghton; Houghton Elevator; Houghton Elevator, Inc.
Ireton; Farmers Elevator; Farmers Cooperative Society.
Ireton; Ireton Elevator; Jack's Feed Store, Inc.
Jefferson; Farmers Elevator; Farmers Cooperative Association.
Jefferson; Milligan Elevators; Milligan Bros. Grain Co.
Kingsley; Farmers Elevators; The Farmers Elevator Company.
Lamoni; Farmers Co-op Grain & Seed Elevator; Farmers Cooperative Grain & Seed Company.
Lanesboro; Farmers Elevator; Farmers Cooperative Company.
Langdon; Farmers Elevator; Farmers Cooperative Elevator Company.
Larrabee; Farmers Cooperative Elevator; Farmers Cooperative Elevator Company of Larrabee.
Laurel; Farmers Coop Warehouse; Farmers Cooperative.
Le Mars; Good Morning Elevators; Meis Seed & Feed Co.
Le Mars; Le Mars Elevator; Le Mars Hatchery and Feed, Incorporated.
Le Mars; West Le Mars Elevator; West Le Mars Feed and Grain, Inc.
Lenox; Country Boys Elevator; A. J. Ettleman and Mildred P. Ettleman, Copartners, trading as Country Boys' Lumber and Concrete Company and the Country Boys' Elevator Company.
Lidderdale; Farmers Elevator; Farmers Cooperative Company.
Lidderdale; Wenck Warehouse; Oliver L. Wenck, trading as Wenck Feeds.
Lynnville; Tice Feed & Grain; Roger L. Tice, trading as Tice Feed & Grain.
Lytton; Lytton Elevator; Lytton Cooperative Elevator Company.
Malcolm; Malcolm Farmers Cooperative Elevator; Malcolm Farmers Cooperative Elevator.
Manning; Manning Agricultural Center; Orland D. Fara, trading as Manning Agricultural Center.
Manson; Farmers Co-Op Elevator; Farmers Cooperative Company.
Manson; Manson Elevator; Wieston Grain Company, Incorporated.
Marcus; Farmers Elevators; Farmers Cooperative Elevator.
Mason City; F-G-D-A Macon City Elevator; Farmers Grain Dealers Association of Iowa (Cooperative).
Massena; Massena Elevator; Massena Cooperative Company.
Matlock; Farmers Elevator; Farmers Cooperative Elevator Association of Sheldon, Iowa.
Mediapolis; Farm Service Elevator; Des Moines County Farm Service Company.
McGregor; Mississippi River Terminal No. 2; Farmers Grain Dealers Association of Iowa (Cooperative).
McPaul (P. O. Thurman); Lincoln Grain Elevator; Lincoln Grain, Inc.
Meekers Landing (Rt. 2, Burlington); Mississippi River Terminal; Farmers Grain Dealers Association of Iowa (Cooperative).
Melvin; Farmers Elevator; Sanborn Cooperative Grain Company.
Missouri Valley; Loveland Elevator; B. C. Christopher & Company, a limited partnership with Hearne Christopher, John H. Collett, Edward G. Mader, Lawrence P. Hogan, Lowell H. Listrom, Norman Supper, Ludwell G. Gaines III, Robert F. Wilson, Philipp Kuhn, William L. Evans, Jr.; Donald P. George and Edward A. Connelly.
Modale; Farmers Elevators; Modale Cooperative Association.
Modale; Loveland Elevator; B. C. Christopher & Company, a limited partnership with Hearne Christopher, John H. Collett, Edward G. Mader, Lawrence P. Hogan, Lowell H. Listrom, Norman Supper, Ludwell G. Gaines III, Robert F. Wilson, Philipp Kuhn, William L. Evans, Jr., Donald P. George and Edward A. Connelly.
Mondamin; Farmers Elevators; Farmers Co-operative Co.
Montezuma; Montezuma Feed and Grain; Montezuma Feed and Grain, Inc.
Moorhead; Moorhead Elevator; Moorhead Cooperative.
Morrison; Morrison Elevator; Morrison Cooperative Association.
Mount Union; Mount Union Coop.; Mount Union Cooperative Elevator Co.
Muscatine; Mississippi River Terminal No. 3; Farmers Grain Dealers Association of Iowa (Cooperative).
Newburg; Farmers Coop Warehouse; Farmers Cooperative.
New Hartford; Farmers Cooperative Elevator; Farmers Cooperative Company.
New London; Farmers Coop Elevator; New London Farmers Cooperative.
Nodaway; Nodaway Elevator; Gail L. Hample, trading as Nodaway Elevator Co.
Nora Springs; Nora Springs Elevator; Nora Springs Cooperative Company.
Northwood; Northwood Co-Op Elevator; Northwood Cooperative Elevator.
Oakville; Oakville Elevator; Oakville Feed & Grain, Inc.
Ocheyedan; Ocheyedan Elevator; Cooperative Elevator Association.
Odebolt; Odebolt Cooperative Elevator; Odebolt Cooperative Elevator Company.
Onawa; Farmers Coop Elevator; Farmers Cooperative Elevator Company.
Onawa; Langren Elevator; Langren Grain Company, Incorporated.
Pacific Junction; Lincoln Grain Elevator; Lincoln Grain, Inc.
Palmer; Farmers Elevator; Farmers Cooperative Company.
Paullina; Paullina Farmers Elevators; Farmers Cooperative Company.
Pella; Farmers Co-operative Exchange Elevator; Farmers' Co-operative Exchange.
Percival; Percival Grain Elevators; Percival Grain, Inc.
Peterson; Peterson Elevator; Peterson Cooperative Elevator Company.
Pierson; Farmers Elevators; Farmers Cooperative Elevator Company.
Polk City; Polk City Elevator; Polk City Grain Co.
Portsmouth; G & R Elevator; G & R Feed and Grain Co., Inc.
Primghar; Nicholson & Edwards Elevator; William R. Nicholson, William A. Edwards and R. S. Nicholson, Copartners, trading as Nicholson & Edwards Grain Co.
Radcliffe; Farmers Cooperative Elevator; Farmers Cooperative Elevator Company.
Ralston; Farmers Elevators; Farmers Cooperative Association.
Redfield; Cargill Redfield Elevator; Cargill, Incorporated.
Red Oak; Farmers Mercantile Elevator; Farmers Mercantile Company, A Cooperative.
Reinbeck; Reinbeck Elevator; Morrison Cooperative Association.
Rembrandt; Cargill Elevator, Cargill, Incorporated.
Remsen; Farmers Cooperative Elevator; Farmers Cooperative Company.
Remsen; Remsen Roller Mill; Remsen Roller Mill, Inc.
Riceville; Riceville Elevator; R. A. Nauman, Carl H. Smith and Keith K. Eastman, copartners, trading as Farmers Feed & Grain Company.
River Sioux; Farmers Elevator; Farmers Co-operative Co.
Rock Rapids; Cargill Elevator, Cargill, Incorporated.
Royal; Cargill Elevator; Cargill, Incorporated.
Rudd; Rudd Coop. Elev.; Farmers Cooperative Company.
Salem; Salem Elevator; Salem Elevator, Inc.
Sanborn; Farmers Elevator; Sanborn Cooperative Grain Company.
Sexton; Cargill Sexton Elevator; Cargill, Incorporated.
Shelby; Farmers Elevator; Shelby Farmers Elevator, Inc.
Sheldon; Big 4 Elevator; Land O'Lakes, Inc.
Sheldon; Farmers Elevators; Farmers Cooperative Elevator Association of Sheldon, Iowa.
Shenandoah; Farmers Elevators; Farmers' Cooperative Exchange.
Shenandoah; Johnson Bros. Elevators; Johnson Bros. Mills, Inc.
Shenandoah; Van Buskirk Elevator; The Nishna Valley Grain Company.
Sherman (P.O. Hubbard); Farmers Cooperative Elevator; Farmers Cooperative Elevator Company.

Sherwood (P.O. Rockwell City); Sherwood Elevator; George Reko, trading as Sherwood Grain.
Sibley; Farmers Elevator; Farmers Co-Op Elevator Co.
Sioux Center; Farmers Elevator; Farmers Cooperative Society.
Sioux City; Bartlett Elevator: Bartlett and Company Grain.
Sioux City; Cargill Sioux City Elevator "A"; Cargill, Incorporated.
Sioux City; Elevator "B"; Harley G. Hall, trading as Hall Grain Company.
Sioux City; Farmers Union Elevator; Farmers Union Grain Terminal Association.
Sioux City; Terminal Grain Corporation Elevator; Terminal Grain Corporation.
Sloan; Cargill Elevator; Cargill, Incorporated.
Sloan; Farmers Elevator; Farmers Cereal Company (Cooperative).
Spencer; Farmers Elevator; Farmers Cooperative Elevator Company.
Stanhope; Cargill Elevator; Cargill, Incorporated.
Superior; Superior Cooperative Elevator; Superior Cooperative Elevator Company.
Sutherland; Sutherland Elevator; Sutherland Farmers Cooperative Company.
Swea City; Cargill Elevator; Cargill, Incorporated.
Tabor; Tabor Feed Plant; Tabor Feed Plant, Inc.
Tama; Werner Grain & Feed Elevator; Werner's Inc.
Templeton; Farmers Elevator; Farmers Cooperative Company.
Ute; Gregerson Elevator; James Gregerson, trading as Gregerson Elevator.
Villisca; Villisca Elevator; Villisca Elevator, Inc.
Vincent; Co-Op Elevators; New Cooperative, Inc.
Vinton; Farmers Grain; Clare O. Donels, trading as Farmers Grain and Cooperative Company.
Ware (P.O. Havelock); Cargill Elevator; Cargill, Incorporated.
Washington; Cargill Washington Elevator; Cargill, Incorporated.
Washta; Cargill Elevator; Cargill, Incorporated.
Westfield; Westfield Feed and Grain Co.; Westfield Feed and Grain Co.
Wieston (P.O. Manson); Wieston Elevator; Wieston Grain Company, Incorporated.
Wightman (P.O. Lohrville); Wightman Elevator; Joseph B. Kavanaugh, trading as Wightman Feed and Grain.
Williams; Farmers Cooperative Elevator; Farmers Cooperative Elevator Company.
Winfield; Farmers Coop Elevator; Farmers Cooperative Company.

KANSAS

Abbyville; Abbyville Coop Elevator; The Farmers Cooperative Grain Company.
Abilene; ADM Elevator; ADM Milling Co.
Alamota; Alamota Farmers Elevator; The Farmers Cooperative Elevator and Mercantile Association.
Albert; Pawnee Elevator; The Pawnee County Cooperative Association.
Amy; Amy Farmers Elevator; The Farmers Cooperative Elevator and Mercantile Association.
Andale; Farmers Elevator; The Andale Farmers Cooperative Company.
Anthony; Farmers Cooperative Elevator; Anthony Farmer's Cooperative Elevator Co.
Argonia; Danville Coop Elevator; Danville Cooperative Association.
Arkansas City; Ark City Elevator; Dixie Portland Flour Mills, Inc.
Arkansas City; New Era Mill; The New Era Milling Company.
Atchison; Lincoln Grain, Inc. Elevator; Lincoln Grain, Inc.
Atlanta; Atlanta Co-op Elevator; The Atlanta Cooperative Association.
Atwood; Equity Elevator; The Atwood Equity Co-Operative Exchange.
Baileyville; Coop Elevator; The Nemaha County Co-operative Association.
Bavaria; Farmers Elevator; The Farmers Elevator Cooperative Company.
Bazine; Co-op Elevator; The Co-operative Grain & Supply Company.
Beaver; Beaver Grain Elevator; Beaver Grain Corporation, Inc.
Beeler; Beeler Coop; The Beeler Cooperative Exchange.
Bosse Siding (P.O. Jetmore); Bosse Elevator; Bosse Grains, Inc.
Brenham (P.O. Haviland); Farmers Grain and Supply Elevator; The Farmers Grain and Supply Co. of Kiowa Co., Kans.
Brewster; Reid Elevator; Reid Grain of Brewster, Inc.
Brewster; Co-op Elevator; Farmers Co-operative Association.
Bucklin; The Bucklin Co-op Exchange Elevator; The Bucklin Cooperative Exchange.
Bucklin; Bucklin Grain Co.; Wright-Lorenz Grain Co., Inc.
Cambridge; Holt Grain Company Elevator; E. H. Holt, d/b/a Holt Grain Company.
Carlton; Carlton Elevator; Farm Co-op Association.
Castleton; Farmers Grain Co. Castleton Elevator; The Farmers Cooperative Grain Company.
Charleston (P.O. Ingalls); Farmers Elevators; The Garden City Co-Operative Equity Exchange.
Chase; Chase Co-operative Elevator; The Chase Co-operative Elevator, Mill and Mercantile Union.
Cheney; Cheney Co-op Elevator; The Cheney Co-operative Elevator Ass'n.
Cimarron; The Cimarron Co-operative Elevators; The Cimarron Co-operative Equity Exchange.
Cimarron; Irsik and Doll Elevator; Irsik & Doll Feed Services, Inc.
Claflin; Coop Elevator; The Claflin Cooperative Association.
Claudell; Kensington Coop Elevators; The Kensington Cooperative Association.
Clearwater; Clearwater Coop Elevator; Clearwater Cooperative Association.
Coffeyville; Coop Elevator; Farmland Industries, Inc.
Colby; Cooper Terminal; Cooper Grain, Inc.
Colby; Hi-Plains Co-op Elevator; The Hi-Plains Co-operative Association.
Colwich; Farmers Elevator; The Andale Farmers Cooperative Company.
Conway Springs; Conway Springs Elevator; Charles P. Garretson, trading as Garretson Grain Company.
Conway Springs; The Farmers Cooperative Grain Association Elevator; The Farmers Co-operative Grain Association.
Coolidge; Coolidge Co-op. Elevator; South Eastern Colorado Coop.
Coolidge; Sullivan, Inc. Elevator; Sullivan, Inc.
Corning; Coop Elevator; The Nemaha County Co-operative Association.
Corwin; Farmers Co-operative Elevators; The Farmers Co-operative Business Association.
Cullison (P.O. Pratt); Farmers Grain Elevator; Cullison Cooperative Association.
Danville; Danville Coop Elevator; Danville Cooperative Association.
Deerfield; Farmers Elevators; The Garden City Co-operative Equity Exchange.
Delphos; Delphos Coop Elevator; The Delphos Cooperative Association.
Dighton; Farmers Elevator; The Farmers Cooperative Elevator and Merchantile Association.
Dillon (P.O. Hope); Dillon Elevator; Farm Co-op Association.
Dillwyn (P.O. Macksville); Coop Elevator; The Dillwyn Grain and Supply Company.
Dodge City; Grain Products Terminal Elevator; Grain Products, Inc.
Dorrance; Dorrance Elevator; Agco, Inc.
Douglass; Douglass Grain Co. Elevator; James L. Taylor, trading as Douglass Grain Company.
Edgerton; Coop Elevator in Edgerton; The Farmers Cooperative Association.
El Dorado; Taylor Elevators; James L. Taylor and Robert D. Haaga, copartners, trading as Taylor Grain Company.
Ellsworth; Salina Terminal Elevators; The Salina Terminal Elevator Company.
Emporia; Kansas Soya Products Division; Ross Industries, Inc.
Feterita (P.O. Hugoton); Feterita Co-op Elevator; The Farmers Co-Operative Grain and Supply Company.
Florence; Coop Elevator; The Burns Farmers Co-operative Union.
Flower; Fowler Equity Elevator "B"; The Fowler Equity Exchange.
Fredonia; ADM Elevator; Archer-Daniels-Midland Company.
Galva; Galva Grain Elevator; Western Grain, Inc.
Garden City; Farmers Elevators: The Garden City Co-operative Equity Exchange.
Garden Plain; Farmers Cooperative Elevator; The Farmers Cooperative Elevator Company.
Garfield; Garfield Co-operative Elevator; The Garfield Co-operative Company.
Garnett; Garnett Elevator; Western Grain, Inc.
Goodland; Monfort Elevator; Monfort of Colorado, Inc.
Goodland; Reid Elevator; Reid Grain of Goodland, Inc.
Great Bend; Great Bend Elevators; The Great Bend Cooperative Association.
Green; Lippert Elevator; Maxine Friederich, trading as Lippert Grain Co.
Greensburg; Farmers Grain and Supply Elevator; The Farmers Grain and Supply Co. of Kiowa Co., Kans.
Gypsum; Moore Elevator; Kenneth Moore and Lorene Moore, copartners, trading as Moore Grain and Feed Co.
Hamlin; Lincoln Grain, Inc., Elevator; Lincoln Grain, Inc.
Harper; Farmers Cooperative Elevator; Anthony Farmer's Cooperative Elevator Co.
Haven; Farmers Grain Co.; The Farmers Co-operative Grain Company.
Hazelton; Farmers Co-operative Elevators; The Farmers Co-operative Business Association.
Herington; Western Grain Elevator; Western Grain, Inc.
Hickok (P.O. Ulysses); Co-op Elevator; The Ulysses Co-operative Oil and Supply Company.
Hickok (P.O. Ulysses); Sullivan, Inc., Elevator; Sullivan, Inc.
Hoxie; Cooper Terminal; Cooper Grain Inc.
Hugoton; Hugoton Co-op Elevator; The Farmers Co-operative Grain and Supply Company.
Hugoton; Parker Elevator; Earl Bryan, trading as Parker Grain Co.
Hutchinson; Continental Elevator; Continental Grain Company.
Hutchinson; Grain Belt Elevator; The Salina Terminal Elevator Company.
Hutchinson; Kelly Elevator; The William Kelly Milling Company.
Ingalls; Ingalls Grain Elevator; Ingalls Cooperative.
Inman; Chase Elevator; The Chase Grain Co., Inc.
Iuka; Iuka Coop; Iuka Cooperative Exchange.
Joy; Farmers Grain and Supply Elevator; The Farmers Grain and Supply Co. of Kiowa Co., Kans.

Junction City; Mid-Continent Elevator; Western Grain, Inc.
Kalvesta; Bosse Elevator; Bosse Grains, Inc.
Kanorado; Kanorado Co-op Elevator; The Kanorado Co-operative Association.
Kanorado; Reid Elevator; Reid Grain of Kanorado, Inc.
Kansas City; Bunge Elevator; Bunge Corporation.
Kansas City; Far-Mar-Co Fairfax Elevator; Far-Mar-Co., Inc.
Kansas City; River-Rail Elevator; Bartlett and Company Grain.
Kansas City; Turnpike Elevator; Seaboard Allied Milling Corporation.
Kellogg (Route 2, Winfield); Kellogg Coop Elevator; Kellogg Farmers Union Cooperative Association.
Kensington; Kensington Coop Elevators; The Kensington Cooperative Association.
Kiowa; O. K. Elevators; The O. K. Cooperative Grain & Merchantile Company.
Kismet; Equity Elevator; The Plains Equity Exchange and Co-operative Union.
LaCygne; Farmers Coop Elevator; The Linn County Farmers Cooperative Association.
Larned; Pawnee Elevators; The Pawnee County Cooperative Association.
Lawrence; Farmers Coop Elevator; The Farmers Cooperative Association.
Liberal; Perryton Equity Elevator; Perryton Equity Exchange.
Lovewell (P.O. Formosa); Lovewell Elevator; Scoular-Bishop Grain Company.
Lowe (P.O. Holcomb); Farmers Elevators, The Garden City Co-operative Equity Exchange.
Lyons; Central Kansas Elevator; The Salina Terminal Elevator Company.
Lyons; Lyons Co-op Elevator; Lyons Cooperative Association.
Macksville; English Bros. Elevator; Robert H. English and William T. English, copartners, trading as English Grain Company.
Maize; Maize Mills Elevator; Maize Mills, Inc.
Marienthal; West Plains Elevator; West Plains Grain, Inc.
Mayfield; Farmers' Co-op Elevator; Farmers' Cooperative Grain Association of Wellington, Kansas.
McPherson; Chase Elevator; The Chase Grain Co., Inc.
Meade; The Co-operative Elevators; The Co-Operative Elevator and Supply Company.
Milepost (P.O. Ulysses); Co-Op Elevator; The Ulysses Co-Operative Oil and Supply Company.
Morrowville; Continental Elevator; Continental Grain Company.
Moscow; Brollier's C & D Elevator; C & D Grain, Inc.
Moscow; Moscow Elevator; Moscow Elevator Company; E. L. Gaskill, Inc.
Moscow; Moscow Co-op Elevator; The Farmers Co-operative Grain and Supply Company.
Moscow; Thurow Elevator; Carl M. Thurow, trading as Carl G. Thurow & Sons.
Mount Hope; Farmers Co-Op Elevator; The Farmers Cooperative Elevator Co.
Mullinville; Equity Exchange Elevator; The Equity Grain and General Merchandise Exchange.
Mulvane; Mulvane Co-op Elevator; The Mulvane Cooperative Union.
Nashville; Farmers Co-op Elevator; The Zenda Grain and Supply Company.
Neodesha; Neodesha Co-op Elevator; The Neodesha Cooperative Association.
Ness City; Co-op Elevator; The Right Cooperative Association.
Newton; Ross Elevator; Ross Industries, Inc.
Oberlin; Decatur Co-op Elevator; The Decatur Cooperative Association.
Ottawa; Ottawa Co-op Elevator; The Ottawa Cooperative Association.
Overbrook; Overbrook Farmers Co-op Elevator; The Overbrook Farmer's Union Co-Operative Association.
Oxford; Farmers' Co-op Elevator; Farmers' Cooperative Grain Association of Wellington, Kansas.
Patterson (P.O. Burton); Farmers Co-Op Elevator; The Farmers Cooperative Elevator Co.
Pierceville; Christensen Elevator; Christensen Grain, Inc.
Pierceville; Farmers Elevators; The Garden City Co-Operative Equity Exchange.
Plains; Equity Elevator; The Plains Equity Exchange and Co-operative Union.
Preston; Farmers Elevator; The Preston Cooperative Grain & Mercantile Company.
Protection; Farmers Elevator; The Protection Cooperative Supply Company.
Reserve; Reserve Elevator; The White Cloud Grain Company, Inc.
Rock; Rock Elevator; Quentin P. Waples, d.b.a. The Rock Grain Co.
Rome (P.O. Wellington); Rome Elevator; McDaniel-Waples, Inc.
Roxbury; Moore Elevator; Kenneth Moore and Lorene Moore, copartners, trading as Moore Grain and Feed Co.
Russell; Russell Elevator; Agco, Inc.
Salina; C-G-F Salina Elevator; C-G-F Grain Company, Inc.
Salina; International Elevator; International Multifoods Corporation.
Satanta; Satanta Coop Elevator; The Satanta Cooperative Grain Company.
Scott City; Co-op Elevator; The Scott Cooperative Association.
Scott City; Scott City Elevator; The Scott City Grain Company, Inc.
Sedgwick; Farmers Elevator; The Andale Farmers Cooperative Company.
Sedgwick; The Sedgwick Alfalfa Mills; Sedgwick Alfalfa Mills, Inc.
Selkirk; Farmco Selkirk Elevator; Farmco, Inc.
Sharon; Farmers Co-operative Elevators; The Farmers Co-operative Business Association.
Shields; Shields Farmers Elevator; The Farmers Cooperative Elevator and Mercantile Association.
Shook (P.O. Anthony); Farmers Cooperative Elevator; Anthony Farmer's Cooperative Elevator Co.
South Haven; The Howell Elevator; Ray E. Howell, d/b/a Howell Grain & Insurance.
St. Francis; Equity Elevator; The St. Francis Mercantile Equity Exchange.
St. John; Co-op Elevator; The Dillwyn Grain and Supply Company.
Stafford; Stafford Coop; Stafford Coop.
Sterling; Farmers Elevator; The Farmers Cooperative Union.
Sublette; Haskell County Elevator; Haskell County Grain Company, Inc.
Sublette; Sublette Coop Elevator; Sublette Cooperative, Inc.
Syracuse; Irsik & Doll Elevator; Irsik & Doll Feed Services, Inc.
Tennis (P.O. Friend); Farmers Elevators; The Garden City Co-Operative Equity Exchange.
Timken; Timken Coop Elevator; The Timken Cooperative Association.
Topeka; Far-Mar-Co Topeka Elevator; Far-Mar-Co., Inc.
Tribune; Farmco Tribune Elevator; Farmco, Inc.
Turon; Farmers Elevator; The Preston Cooperative Grain & Mercantile Company.
Ulysses; Co-Op Elevator; The Ulysses Co-Operative Oil and Supply Company.
Ulysses; Sullivan Inc. Elevator; Sullivan, Inc.
Valley Center; Valley Center Farmers Elevator, Inc.; Valley Center Farmers Elevator, Inc.
Wellington; Farmers' Co-op Elevator; Farmers' Cooperative Grain Association of Wellington, Kansas.
Wellington; Hunter Elevators; Ross Industries, Inc.
White City; Mor-Kan Elevator; Western Grain, Inc.
White Cloud; White Cloud Elevator; The White Cloud Grain Company, Inc.
Whitewater; Whitewater Elevator; The Whitewater Flour Mills Company.
Wichita; Public Terminal Elevator; Sam P. Wallingford, Inc.
Wichita; Western Grain Elevator; Western Grain, Inc.
Wilroads; Co-op Elevator; The Right Cooperative Association.
Wilson; Kyner Elevator; Kyner Elevators, Inc.
Wilson; Soukup Elevator; Arthur C. Soukup, trading as Soukup Grain Company.
Wolf (P.O. Deerfield); Farmers Elevators; The Garden City Co-Operative Equity Exchange.
Wright; Co-op Elevators; The Right Cooperative Association.
Zenda; Farmers Co-op Elevator; The Zenda Grain and Supply Company.
Zenith; Farmers Elevator; Zenith Cooperative Grain Company.

KENTUCKY

Fulton;[1] Browder Milling Company; Browder Milling Company, Incorporated.
Hickman; Fulton County Grain Company Elevator; B. C. Christopher & Company, a limited partnership with Hearne Christopher, John H. Collett, Edward G. Mader, Lawrence P. Hogan, Lowell H. Listrom, Norman Supper, Ludwell G. Gaines III, Robert F. Wilson, Philipp Kuhn, William L. Evans, Jr., Donald F. George and Edward A. Connelly.
Livermore; Bunge Corporation Livermore Grain Terminal; Bunge Corporation.
Louisville; Kentucky Public Elevator; The Early and Daniel Company.
Mayfield; Mayfield Milling Co. Elevator; B. C. Christopher & Company, a limited partnership with Hearne Christopher, John H. Collett, Edward G. Mader, Lawrence P. Hogan, Lowell H. Listrom, Norman Supper, Ludwell G. Gaines III, Robert F. Wilson, Philipp Kuhn, William L. Evans, Jr., Donald F. George and Edward A. Connelly.

LOUISIANA

Abbeville; Planters Warehouse; Riviana Foods Inc.
Ama; Farmers Export Elevator; Farmers Export Co.
Bool: (P.O. *Jonesville);* Louisiana Delta Elevator; Louisiana Delta Plantation, a joint venture of Morrison-Quirk Grain Corporation, a Nebraska corporation, and Morrison Grain Company, Inc., a Kansas corporation.
Crowley; Acadia Warehouse; Riviana Foods Inc.
Crowley; Farmers' Warehouse; MFC Services, (A.A.L.).
Delhi; Terrick Elevator; Lake Providence Port Elevator, Inc.
Destrehan; Bunge Corporation Elevator; Bunge Corporation.
Destrehan; St. Charles Grain Elevator; The St. Charles Grain Elevator Company, a joint venture of Archer-Daniels-Midland Company, a Delaware Corporation, and Garnac Grain Co., Inc., a New York Corporation.
Egan; Egan Warehouse; Riviana Foods Inc.

[1] In Kentucky and Tennessee.

Gueydan; Gueydan Warehouse; Riviana Foods Inc.
Jennings; Northern Warehouse; Riviana Foods Inc.
Kaplan; Agnes Warehouse; Riviana Foods Inc.
Krotz Springs; Illa Grain Warehouse; Illa Grain Corporation.
Lake Charles; Lake Charles Warehouse; Riviana Foods Inc.
Lake Providence; Lake Providence Port Elevator; Lake Providence Port Elevator, Inc.
Myrtle Grove (P.O. Belle Chasse); Mississippi River Grain Elevator; Mississippi River Grain Elevator, Inc.
New Orleans; Public Grain Elevator of New Orleans; Public Grain Elevator of New Orleans, Inc.
Port Allen; Port of Baton Rouge Grain Elevator; Cargill, Incorporated.
Rayne; Rayne Warehouse; Riviana Foods Inc.
Reserve; Bayside Elevator Co., a division of Bayside Warehouse Company; Bayside Warehouse Company.
St. Joseph; Tensas Port Elevator; Tensas Port Elevator Company, Inc.
Tallulah; Madison Grain Company; Russell G. Petersen, trading as Madison Grain Company.
Tallulah; Tallulah Port Elevator; Lake Providence Port Elevator, Inc.
Westwego; Continental Grain Elevator, Port of New Orleans; Continental Grain Company.

MARYLAND

Williamsburg; Whiteley Elevator; W. O. Whiteley & Son, Inc.

MICHIGAN

Adrian; Adrian Elevator; Adrian Grain Company.
Augusta; Knappen Elevator; Knappen Milling Company.
Dowagiac; Mennel-Michigan Elevator; The Mennel Milling Company of Michigan.
Hillsdale; Stock Elevator; DCA Food Industries Inc.
Lowell; King Milling Company Elevator; King Milling Company.

MINNESOTA

Breckenridge; Cargill Elevator; Cargill, Incorporated.
Columbia Heights; Cargill Minneapolis Flax Plant; Cargill, Incorporated.
Crookston; Cargill Elevator; Cargill, Incorporated.
Duluth; Capitol Elevator; International
Duluth; Cargill Duluth Elevator; Cargill, Incorporated.
Duluth; Elevator A; General Mills, Inc. Multifoods Corporation.
Marshall; Cargill Elevator; Cargill, Incorporated.
Minneapolis; Calumet Elevator; North Star Barge & Warehouse Corporation.
Minneapolis; Checkerboard Elevator; Ralston Purina Company trading as Checkerboard Grain Company.
Minneapolis; Consolidated A; North Star Barge & Warehouse Corporation.
Minneapolis; The Continental Elevator; Continental Grain Company.
Minneapolis; Electric Steel Elevator; Peavey Company.
Minneapolis; Elevator K; ADM Grain Co.
Minneapolis; Elevator "R"; Victoria Elevator Company of Minneapolis.
Minneapolis; Great Northern Elevator; Farmers Union Grain Terminal Association.
Minneapolis; Pillsbury "A" Elevator; The Pillsbury Company.
Minneapolis; Pioneer Steel Elevator; Peavey Company.
Minneapolis; Republic Elevator; Victoria Elevator Company of Minneapolis.
Minneapolis; Searle Elevator; Searle Grain Company.
Minneapolis; Shoreham Elevator; The McMillan Company.
Minneapolis; Soo Elevator; ADM Grain Co.
Minneapolis; St. Anthony Elevator; Peavey Company.
Minneapolis; Washburn Elevator; General Mills, Inc.
New Ulm; Burdick Elevator; Burdick Grain Company.
Port Cargill (P.O. Savage); Port Cargill Elevator C; Cargill, Incorporated.
Red Wing; Central Elevator; Central Soya of Minnesota, Inc.
Savage; Port Bunge: Bunge Corporation.
Savage; Port Cargill Elevator "A"; Cargill, Incorporated.
Savage; Port Continental Elevator; Continental Grain Company.
Shakopee; Peavey River Concrete Terminal; Peavey Company.
Sleepy Eye; Cargill Elevator; Cargill, Incorporated.
St. Louis Park; Belco Elevator; Burdick Grain Company.
St. Paul; Capital B Elevator; International Multifoods Corporation.
St. Paul; Elevator D; ADM Grain Co.
St. Paul; Farmers Union Elevator; Farmers Union Grain Terminal Association.
St. Paul; Searle River Terminal; Searle Grain Company.
Thief River Falls; The McMillan Elevator at Thief River Falls; The McMillan Company.
Wesota (P.O. Gluek); Cargill Elevator; Cargill, Incorporated.

MISSISSIPPI

Clarksdale; Delta Rice Warehouse; The Arkansas Rice Growers Cooperative Association.
Cleveland; Mississippi Delta Rice Warehouse; Mississippi Delta Rice, Inc.
Greenville; Farmers Grain Warehouse; Farmers Grain Marketing Terminal (A.A.L.).
Greenville; Greenville Warehouse; Riviana Foods Inc.
Hollandale; Stapiservice Hollandale Elevator; Staple Cotton Services Association (A.A.L.).
Indianola; Grain Storage Company, Division of Archer-Daniels-Midland Company; Archer-Daniels-Midland Company.
Inverness; Stapiservice Inverness Elevator; Staple Cotton Services Association (A.A.L.).
Marks; Cook Industries, Inc., Processing and Refining Division; Cook Industries, Inc.
Natchez; Cargill Natchez Elevator; Cargill, Incorporated.
Pascagoula; Jackson County Terminal Elevator; Louis Dreyfus Corporation.
Webb; Stapiservice Webb Elevator; Staple Cotton Services Association (A.A.L.).

MISSOURI

Advance; MFA Exchange Elevator; Missouri Farmers Association, Inc.
Albany; MFA Exchange Elevator; Missouri Farmers Association, Inc.
Armstrong; Coop Elevator; Mid-Missouri Farmers Cooperative.
Bernie; MFA Exchange Elevator, Missouri Farmers Association, Inc.
Bethany; MFA Exchange Elevator; Missouri Farmers Association, Inc.
Bigelow; Morris Elevator; Donald E. Morris, trading as Morris Grain Co.
Boonville; MFA Exchange Elevator; Missouri Farmers Association, Inc.
Brookfield; MFA Exchange Elevator; Missouri Farmers Association, Inc.
Brunswick; MFA Exchange Elevator; Missouri Farmers Association, Inc.
Butler; MFA Exchange Elevator; Missouri Farmers Association, Inc.
Callao; MFA Exchange Elevator; Missouri Farmers Association, Inc.
Carrollton; Ray-Carroll Elevator; Ray-Carroll County Grain Growers, Inc.
Caruthersville; MFA Elevator; Missouri Farmers Association, Inc.
Centralia; MFA Exchange Elevator; Missouri Farmers Association, Inc.
Charleston; S&S Grain and Storage, Division of Cook Industries, Inc.; Cook Industries, Inc.
Chillicothe; MFA Exchange Elevator; Missouri Farmers Association, Inc.
Chillicothe; Reed Elevator; Reeds Seeds, Inc.
Clinton; Larabee Elevator; Archer-Daniels-Midland Company.
Columbia; MFA Exchange Elevator; Missouri Farmers Association, Inc.
Conception Junction; M.F.A. Elevator; Missouri Farmers Association, Inc.
Corning; Corning Elevator; Rickel, Inc.
Craig; Community Elevator; Rickel, Inc.
Dalton; Dalton Elevator; B. C. Christopher & Company, a limited partnership with Hearne Christopher, John H. Collett, Edward G. Mader, Lawrence P. Hogan, Lowell H. Listrom, Norman Supper, Ludwell G. Gaines III, Robert F. Wilson, Philipp Kuhn, William L. Evans, Jr., Donald F. George and Edward A. Connelly.
Dearborn; Halferty Bros. Elevator; Halferty Bros., Inc.
Dudley; Dudley Grain Warehouse; The Arkansas Rice Growers Cooperative Association, trading as The Arkansas Rice Growers Cooperative Association, Inc., in the State of Missouri.
Elmo; M.F.A. Elevator; Missouri Farmers Association, Inc.
Elsberry; MFA Exchange Elevator; Missouri Farmers Association, Inc.
Essex; Farmers Storage Warehouse; Farmers Storage, Inc.
Fayette; Coop Elevator; Mid-Missouri Farmers Cooperative.
Forest City; Cargill Elevator; Cargill, Incorporated.
Fortescue; Fortescue Elevator; The White Cloud Grain Company, Inc.
Gallatin; Froman Elevator; K. C. Froman, trading as Farmers Grain and Fertilizer.
Gallatin; MFA Exchange Elevator; Missouri Farmers Association, Inc.
Grant City; MFA Exchange Elevator; Missouri Farmers Association, Inc.
Gregory Landing (P.O. Canton); Gregory Elevator; Gabe Logsdon & Sons, Inc.
Hamilton; MFA Exchange Elevator; Missouri Farmers Association, Inc.
Hannibal; Hannibal Terminal Elevator; Hannibal Grain Terminal, Inc.
Hardin; Ray-Carroll Elevator; Ray-Carroll County Grain Growers, Inc.
Hayti; MFA Elevator; Missouri Farmers Association, Inc.
Henrietta; MFA Exchange Elevator; Missouri Farmers Association, Inc.
Higginsville; M.F.A. Cooperative Elevator; Missouri Farmers Association, Inc.
Higginsville; MFA Exchange Elevator; Missouri Farmers Association, Inc.
Kansas City; Boulevard Elevator; Seaboard Allied Milling Corporation.
Kansas City; Cargill Milwaukee Elevator; Cargill, Incorporated.
Kansas City; General Mills Elevator; General Mills, Inc.
Kansas City; Chouteau Elevator; Simonds-Shields-Theis Grain Co.
Kansas City; K.C.T. Elevator; Kansas City Terminal Elevator Company.
Kansas City; Missouri Pacific Elevator "B"; Bartlett and Company Grain.
Kansas City; Purina Soybean Elevator; Ralston Purina Company.

Kennett; Kennett Soybean Elevator; Kennett Soybean, Inc.
La Belle; MFA Exchange Elevator; Missouri Farmers Association, Inc.
Laddonia; MFA Exchange Elevator; Missouri Farmers Association, Inc.
Laddonia; Slater & Fowles Laddonia Elevator; Slater and Fowles, Incorporated.
Lamar; M.F.A. Cooperative Elevator; Missouri Farmers Association, Inc.
Lexington; MFA Exchange Elevator; Missouri Farmers Association, Inc.
Linneus; MFA Exchange Elevator; Missouri Farmers Association, Inc.
Lock Springs; M F A Exchange Elevator; Missouri Farmers Association, Inc.
Louisiana; M.F.A. Cooperative Elevator; Missouri Farmers Association, Inc.
Macon; MFA Exchange Elevator; Missouri Farmers Association, Inc.
Maitland; Rother Grain and Feed Co. Elevator; Irvin Rother and Helen Bammer, copartners, trading as Rother Grain and Feed Co.
Malta Bend; Fletcher Elevator; Fletcher Grain Company, Inc.
Marshall; Fletcher Elevator; Fletcher Grain Company, Inc.
Marshall; MFA Exchange Elevator; Missouri Farmers Association, Inc.
Marston; E. B. Gee Cotton & Grain Co. Warehouse; E. B. Gee Cotton & Grain Co., Inc.
Marthasville; MFA Exchange Elevator; Missouri Farmers Assoication, Inc.
Martinsburg; Slater & Fowles Martinsburg Elevator; Slater and Fowles, Incorporated.
Maryville; M.F.A. Cooperative Elevator; Missouri Farmers Association, Inc.
Mexico; M.F.A. Cooperative Elevator; Missouri Farmers Association, Inc.
Mexico; M-F-A Exchange Elevator; Missouri Farmers Association, Inc.
Moberly; MFA Exchange Elevator; Missouri Farmers Association, Inc.
Napton; MFA Exchange Elevator; Missouri Farmers Association, Inc.
Nelson; Nelson Elevator; Nelson Elevator, Inc.
New Franklin; MFA Exchange Elevator; Missouri Farmers Association, Inc.
Norborne; MFA Exchange Elevator; Missouri Farmers Association, Inc.
Norborne; Ray-Carroll Elevator; Ray-Carroll County Grain Growers, Inc.
North Kansas City; Monarch Elevator; ADM Milling Co.
North Kansas City; Checkerboard Elevator; Ralston Purina Company, trading as Checkerboard Grain Company.
North Kansas City; International Elevator; International Multifoods Corporation.
North Kansas City; NCM Elevator; Con-Agra, Inc.
Odessa; MFA Exchange Elevator; Missouri Farmers Association, Inc.
Orrick; Arnold Bros. Produce Warehouse; Paul Arnold and Wilbur Arnold, copartners, trading as Arnold Bros. Produce.
Orrick; Orrick Farm Service Elevator; Orrick Farm Service, Inc.
Palmyra; Farmers Coop Elevator; Farmers Cooperative Services, Inc. of Palmyra, Missouri.
Pattonsburg; MFA Exchange Elevator; Missouri Farmers Association, Inc.
Perry; MFA Exchange Elevator; Missouri Farmers Association, Inc.
Phelps City (*P.O. Rock Port*); Stanton Elevator; Stanton Grain Co.
Poplar Bluff; Butler County Grain Warehouse; The Arkansas Rice Growers Cooperative Association, trading as The Arkansas Rice Growers Cooperative Association, Inc., in the State of Missouri.
Ravenwood; MFA Exchange Elevator; Missouri Farmers Association, Inc.
Rea; Rea Elevator; Rea Grain & Feed Co.
Richmond; Ray-Carroll Elevator; Ray-Carroll County Grain Growers, Inc.
Ristine (*P.O. New Madrid*); Checkerboard Elevator; Ralston Purina Company, trading as Checkerboard Grain Company.
Salisbury; MFA Exchange Elevator; Missouri Farmers Association, Inc.
Sedalia; MFA Exchange Elevator; Missouri Farmers Association, Inc.
Senath; Senath Grain Elevator; B. C. Christopher & Company, a limited partnership with Hearne Christopher, John H. Collett, Edward G. Mader, Lawrence P. Hogan, Lowell H. Listrom, Norman Supper, Ludwell G. Gaines III, Robert F. Wilson, Philipp Kuhn, William L. Evans, Jr., Donald P. George and Edward A. Connelly.
Shelbina; MFA Exchange Elevator; Missouri Farmers Association, Inc.
Sheridan; MFA Exchange Elevator; Missouri Farmers Association, Inc.
St. Joseph; Bartlett Elevator; Bartlett and Company Grain.
St. Joseph; Burlington Elevator; The Pillsbury Company.
St. Joseph; B & E Elevator; The B & E Grain Company.
St. Joseph; Far-Mar-Co. St. Joseph Elevator; Far-Mar-Co., Inc.
St. Joseph; Krause St. Joseph Elevator; Krause Milling Company.
St. Joseph; Mo-Kan Elevator; Mo-Kan Grain, Inc.
St. Louis; Missouri Pacific Elevator; Jerry W. Fowles, trading as Fowles Grain Company.
St. Louis; Pillsbury St. Louis Elevator; The Pillsbury Company.
St. Louis; St. Louis Grain Corporation Elevator; St. Louis Grain Corporation.
St. Marys; MFA Exchange Elevator; Missouri Farmers Association, Inc.
Stanberry; Alldredge Grain & Storage Elevator; Alldredge Grain & Storage, Inc.
Sumner; Ray-Carroll Elevator; Ray-Carroll County Grain Growers, Inc.
Tebbetts; Rootes Elevator; W. A. Rootes and Company.
Trenton; Hoffman & Reed Elevator; Hoffman and Reed, Inc.
Trenton; MFA Exchange Elevator; Missouri Farmers Association, Inc.
Triplett; Ray-Carroll Elevator; Ray-Carroll County Grain Growers, Inc.
Truesdail; MFA Exchange Elevator; Missouri Farmers Association, Inc.
Vandalia; MFA Exchange Elevator; Missouri Farmers Association, Inc.
Wakenda; Ray-Carroll Elevator; Ray-Carroll County Grain Growers, Inc.
Watson; Stanton Elevator; Stanton Grain Co.
Wayland; Logsdon's Elevator; Gabe Logsdon & Sons, Inc.

NEBRASKA

Ashland; Kuhl-Reece Company's Elevator; Kuhl-Reece Company.
Aurora; Dowd Elevator; Dowd Grain Company, Inc.
Bancroft; Holmquist Elevator; The Holmquist Grain and Lumber Company.
Beatrice; Farmers Cooperative Elevator; Farmers Cooperative Elevator Company.
Beaver Crossing; Farmers Elevators; Farmers Cooperative Company.
Bellwood; Farmers Elevator; Farmers Cooperative Grain Company.
Benedict; Farmers Grain Association Elevator; Farmers Co-Operative Grain Association of Benedict, Nebraska.
Benkelman; Benkelman Elevators; Independent Elevators, Inc.
Berea (*P.O. Alliance*); Deaver Elevator; Deaver Grain Co., Inc.
Bertrand; Bertrand Elevator; B. C. Christopher & Company, a limited partnership with Hearne Christopher, John H. Collett, Edward G. Mader, Lawrence P. Hogan, Lowell H. Listrom, Norman Supper, Ludwell G. Gaines III, Robert F. Wilson, Philipp Kuhn, William L. Evans, Jr., Donald P. George and Edward A. Connelly.
Bixby; Bixby Cooperative Elevator; Bixby Cooperative Company.
Blair; Holmquist Elevator; The Holmquist Grain and Lumber Company.
Bloomfield; Holmquist Elevator; The Holmquist Grain and Lumber Company.
Brownville; Continental Elevator; Continental Grain Company.
Cambridge; Uriing Elevator; Miller Grain Company, Inc.
Central City; Cargill Central City Elevator; Cargill, Incorporated.
Chappell; Dudden Elevator; Dudden Elevator, Inc.
Chappell; Farmers Elevators; Farmers Elevator Company, A co-operative.
Coleridge; Holmquist Elevator; The Holmquist Grain and Lumber Company.
Cornlea; Continental Elevator; Continental Grain Company.
Craig; Farmers Union Elevator; Farmers Union Co-Operative Association.
Crete; Crete Mills Division Elevator; Lauhoff Grain Company.
Curtis; Garvey Elevators; Garvey Elevators, Inc.
Doane; Doane Elevators; Independent Elevators, Inc.
Dorchester; Farmers' Elevators; The Dorchester Farmers Co-operative Grain and Livestock Company.
Durant (*P.O. Stromsburg*); Richters Elevator; John W. Lamoreaux and Marc Lamoreaux, copartners trading as Durant Grain Company.
Edgar; Mid-States Elevator; Scoular-Bishop Grain Company.
Elmwood; Farmers Elevator; Farmers Cooperative Association of Elmwood, Nebraska.
Elsie; Kellogg Elevator; O. M. Kellogg Grain Company.
Enders; Farmers Elevator; Farmers Co-operative Exchange.
Fairbury; Farmers Union Co-op Elevator; Farmers Union Co-operative Association of Fairbury, Nebraska.
Farwell; Loup Valley Elevators; Scoular-Bishop Grain Company.
Fremont; Conagra Elevator; Conagra, Inc.
Fremont; Far-Mar-Co., Fremont Elevator; Far-Mar-Co., Inc.
Fremont; Fremont Cake & Meal Elevator; Archer-Daniels-Midland Company.
Friend; Friend Elevator; B. C. Christopher & Company, a limited partnership with Hearne Christopher, John H. Collett, Edward G. Mader, Lawrence P. Hogan, Lowell H. Listrom, Norman Supper, Ludwell G. Gaines III, Robert F. Wilson, Philipp Kuhn, William L. Evans, Jr., Donald P. George and Edward A. Connelly.
Geneva; B H & L Elevator; B, H and L Grain Company, Inc.
Gibbon; Fox Elevator; Scoular-Bishop Grain Company.
Grand Island; Conagra Elevator; Conagra, Inc.
Grant; Co-Operative Elevator; The Grart Co-Operative Exchange.
Grant; Perkins County Elevator; Scoular-Bishop Grain Company.
Hartington; Hartington Elevator; Hartington Elevator Company.
Hartington; Holmquist Elevator; The Holmquist Grain and Lumber Company.
Harvard; Farmers Elevators; The Farmers Union Cooperative Elevator Company.
Hastings; Garvey Elevator; Garvey Elevators, Inc.
Hemingford; Farmers Co-Operative Elevator; Farmers Co-operative Elevator Company.

Herman; Holmquist Elevator, The Holmquist Grain and Lumber Company.
Imperial; Farmers Elevator; Frenchman Valley Farmers Cooperative, Inc.
Imperial; Imperial Grain's Elevator; Scoular-Bishop Grain Company.
Indianola; Urling Elevator; Miller Grain Company, Inc.
Jacinto (P.O. Dix); The Wright-Lorenz Grain Co. Elevator; The Wright-Lorenz Grain Co., Inc.
Laurel; Holmquist Elevator; The Holmquist Grain and Lumber Company.
Lebanon; Garvey Elevators; Garvey Elevators, Inc.
Lincoln; ADM Elevator; Archer-Daniels-Lincoln Grain, Inc.
Lincoln; Far-Mar-Co Lincoln Elevator; Far-Mar-Co., Inc.
Lincoln; Gooch Mill Elevators; ADM Milling Co.
Lincoln; Lincoln Grain, Inc. Elevator; Midland Company.
Lyons; Holmquist Elevator; The Holmquist Grain and Lumber Company.
Madison; Madison Soya Elevator; Madison Soya Products, Inc.
Madrid; Burge Elevators; Scoular-Bishop Grain Company.
Max; Max Elevators; Independent Elevators, Inc.
Maywood; Farmers Elevators; Maywood Cooperative Association.
Motala Siding (P.O. Minden); Continental Elevator; Continental Grain Company.
Nebraska City; Bartlett Elevator; Bartlett and Company Grain.
North Bend; North Bend Elevator; North Bend Grain Company, Inc.
Oakland; Holmquist Elevator; The Holmquist Grain and Lumber Company.
Ogallala; Farmers Coop Elevator; Farmers Cooperative Association.
Omaha; Allied Mills Elevator; Allied Mills, Inc.
Omaha; Conagra Elevators; Conagra, Inc.
Omaha; Far-Mar-Co Omaha Elevator; Far-Mar-Co., Inc.
Omaha; Illinois Central Elevator; ADM Grain Co.
Omaha; Scoular-Welsh Omaha Elevator; Scoular-Welsh Grain Co.
O'Neill; Dowd Elevator; Dowd Grain Company, Inc.
Osceola; Farmers Grain Elevator; Farmers Co-operative Grain Co.
Osceola; Smith Elevator; Smith Grain Company.
Parks; Parks Elevator; Independent Elevators, Inc.
Potter; Farmers Elevators; Potter Cooperative Grain Company.
Potter; The Wright-Lorenz Grain Co. Elevator; The Wright-Lorenz Grain Co., Inc.
Ranch Spur (P.O. Herman); Ranch Spur Elevator; H. C. Fankhouser and V. R. Fankhouser, copartners trading as Fankhouser Bros.
Red Willow (P.O. McCook); Urling Elevator; Miller Grain Company, Inc.
Riverdale; Riverdale Elevator; Scoular-Bishop Grain Company.
Rock Bluff (P.O. Plattsmouth); Far-Mar-Co Rock Bluff Elevator; Far-Mar-Co., Inc.
Rogers; Golden West Grain Company's Rogers Elevator; Golden West Grain Company.
Rosalie; Holmquist Elevator; The Holmquist Grain and Lumber Company.
Roscoe; Roscoe Elevator; John L. Gordon and Jeanette D. Gordon, copartners d/b/a Roscoe Grain Company.
Schuyler; Golden West Grain Company's Elevator; Golden West Grain Company.
Scribner; Farmers Elevator; Farmers Co-operative Mercantile Company, Non-Stock.
Scribner; Scribner Elevator; Scribner Grain & Lumber Company.
Shickley; Alfs Grain Elevator; Scoular-Bishop Grain Company.
Silver Creek; Farmers Grain Elevators; Farmers Co-operative Grain Company.
St. Paul; Loup Valley Elevators; Scoular-Bishop Grain Company.
Stella; Stella Elevator; C-G-F Grain Company, Inc.
Strang; Strang Elevator; Scoular-Bishop Grain Company.
Stromburg; Farmers Elevators; Farmers Cooperative Grain Association of Stromsburg.
Superior; Scoular-Bishop Elevator; Scoular-Bishop Grain Company.
Tekamah; Farmers Elevator; Farmers Non-Stock Cooperative Grain Association.
Tekamah; Holmquist Elevator; The Holmquist Grain and Lumber Co.
Thurston; Merry Elevator; Darrel Merry, trading as Merry Grain & Lumber Co.
Ulysses; Farmers Cooperative Elevators; Farmers Cooperative Grain & Supply Co.
Utica; Utica Co-operative Grain Company's Elevators; Utica Co-operative Grain Company.
Venango; Dudden Elevator; Dudden Elevator, Inc.
Venango; Farmers' Elevators; Farmers Union Cooperative Grain Company of Venango, Nebraska.
Verdel; Allied Mills Elevator; Allied Mills, Inc.
Wallace; Kellogg Elevator; O. M. Kellogg Grain Company.
Walthill; Holmquist Elevator; The Holmquist Grain and Lumber Company.
Wauneta; Farmers Elevator; Farmers Co-operative Exchange.
Wausa; Allied Mills Elevator; Allied Mills, Inc.
Wilcox; Continental Elevator; Continental Grain Company.
Wilsonville; Garvey Elevators; Garvey Elevators, Inc.
Winnebago; Holmquist Elevator; The Holmquist Grain and Lumber Company.
Winslow; Farmers Elevator; Farmers Co-operative Mercantile Company, Non-stock.

NEW MEXICO

Clovis; El Rancho Elevator; El Rancho Milling Co. (no stockholders' liability).
Clovis; Farmers Cooperative Elevators; Farmers Cooperative Elevators, Inc.
Clovis; New Mexico Mill Elevator; New Mexico Mill & Elevator Co. (no stockholders' liability).
Clovis; Worley Mills Elevator; Worley Mills, Inc. (no stockholder's liability).
Grier; Farmers Cooperative Elevators; Farmers Cooperative Elevators, Inc.
Melrose; Farmers Cooperative Elevators; Farmers Cooperative Elevators, Inc.
Melrose; Melrose Elevator; Melrose Grain & Elevator Co., Inc.
Portales; Worley Mills Elevator; Worley Mills, Inc. (no stockholder's liability).
Texico; New Mexico Mill Elevator; New Mexico Mill & Elevator Co. (no stockholder's liability).
Texico; Sherley-Anderson Texico Elevator; Sherley-Anderson-Pitman, Inc.
Tucumcari; Worley Mills Elevator; Worley Mills, Inc. (no stockholder's liability).

NEW YORK

Albany; Port of Albany Elevator No. 1; Cargill, Incorporated.
Buffalo; Standard Elevator; Standard Milling Company, d/b/a Standard Milling Company, Inc., in New York State.

NORTH CAROLINA

Battleboro; E-B Grain Co., Inc.; E-B Grain Company, Inc.
Camden; Wood Bonded Warehouse; F. P. Wood and Son, Inc.
Fayetteville; Cargill Fayetteville Elevator; Cargill, Incorporated.
Greenville; Fred Webb Elevator; James Fred Webb.
Monroe; Producers Cooperative Feed Mill Warehouse; Producers Cooperative Feed Mill Inc.
Selma; Gurley's Inc. Elevator; Gurley's Inc.
Washington; Cargill Washington, N.C. Elevator; Cargill, Incorporated.
Wilson; Cargill Elevator; Cargill, Incorporated.

NORTH DAKOTA

Grand Forks; Garvey Elevator; Garvey Elevators, Inc.
Jamestown; Garvey Elevator; Garvey Elevators, Inc.

OHIO

Arcanum; Allied Mills Arcanum Elevator; Allied Mills, Inc.
Bucyrus; Zeigler Milling Co. Elevators; The Zeigler Milling Company.
Chillicothe; Standard Elevator; The Standard Elevator and Supply Company.
Cincinnati; Fairmount and Riverside Elevators; The Early and Daniel Company.
Columbus; Landmark Grain Terminal; Landmark, Inc.
Columbus; Continental Elevator; Continental Grain Company.
Columbus; Eshelman Grain Company Elevator; International Multifoods Corporation.
Coshocton; Coshocton Elevator; Coshocton Grain Co.
Dayton; Cargill Dayton Elevator; Cargill, Incorporated.
Elgin; Elgin Elevator; Elgin Grain Company.
Fletcher; Fletcher Elevator; Shepard Grain Company, Inc.
Fostoria; Fostoria Elevator; The Ohio Farmers' Grain Corporation.
Fostoria; Mennel Elevator; The Mennel Milling Company.
Glandorf; Glandorf Elevator; Glandorf Feed Company.
Green Camp; Green Camp Co-operative Elevator; The Green Camp Co-operative Elevator Company.
Harrison (Route 4); J. A. Cornelius Grain Elevator; J. A. Cornelius.
Hume (RR #4 Lima); Hume Elevator; The Farm Service Center of Hume, Ohio, Inc.
Kileville (P.O. R.R. No. 3, Plain City); Kileville Elevator; The Ohio Grain Company.
Lima; Cargill Lima Elevator; Cargill, Incorporated.
Mansfield; Mansfield Elevator; The Early and Daniel Company.
Marysville; Marysville Elevator; The Ohio Grain Company.
Maumee; Cargill Toledo Elevator; Cargill, Incorporated.
Mechanicsburg; Mechanicsburg Elevator; The Ohio Grain Company.
Pitsburg; Pitsburg Grain Elevator; Pitsburg Feed and Grain, Inc.
Shelby; Shelby Equity Elevator; The Shelby Equity Exchange Company.
Spencerville; Farmers Union Company Elevator; The Spencerville Farmers Union Company.
Thackery; Thackery Elevator; Shepard Grain Company, Inc.
Toledo; Cargill East Side Elevator; Cargill, Incorporated.
Troy; Troy Elevator; The Early and Daniel Company.
Van Wert; Welker Elevator; Welker Grain Inc.

OKLAHOMA

Afton; Afton Co-op Elevator; Afton Co-operative Association.
Apache; Apache Farmers Co-operative; Apache Farmers Co-operative.

Beaver; Perryton Equity Elevator; Perryton Equity Exchange.
Bison; Farmers Elevator; Bison Cooperative Association.
Blackwell; Blackwell Co-op Elevator; Blackwell Co-operative Elevator Association.
Boise City; Consumers Elevator; Boise City Farmers Cooperative.
Broken Arrow; Farmers Co-op Elevator; Farmers Cooperative.
Buffalo; Buffalo Farmers Elevator; The Buffalo Farmers' Co-operative Elevator Company.
Cashion; Farmers Exchange Elevator; Farmers Exchange of Cashion.
Cherokee; Farmers Elevator; Farmers Co-operative Elevator Association.
Clinton; Farmers Elevator; Farmers Co-operative Association.
Clyde; Clyde Elevator; Clyde Co-operative Association.
Cordell; Farmers Elevator; Farmers Co-operative Association.
Crescent; Crescent Cooperative Elevator; Crescent Cooperative Association.
Custer City; Farmers Elevator; Custer City Farmers Cooperative Exchange.
Deer Creek; Deer Creek Elevator; Clyde Co-operative Association.
Douglas; Farmers Elevators; Farmers Co-Operative Elevator Company of Douglas.
Enid; Continental Elevator; Continental Grain Company.
Enid; Enid Terminal Elevators; Interstate Grain Corporation.
Enid; Union Equity Co-operative Exchange Elevator; Union Equity Co-operative Exchange.
Fairview; Sooner Co-op Elevator; Sooner Cooperative, Incorporated.
Fargo; Farmers Elevator; Farmers Co-operative Association.
Garber; Cooperative Elevator; Garber Co-operative Association.
Goodwell; Farmers Elevator; Farmers Elevator of Goodwell, Oklahoma, Inc.
Grandfield; Union Equity Elevator; Union Equity Co-operative Exchange.
Guymon; Knutson Elevator; Knutson Elevators, Inc.
Hardesty; Perryton Equity Elevator; Perryton Equity Exchange.
Helena; Farmers Elevator; Farmers Cooperative Association.
Hennessey; Farmers Co-operative Elevator; Farmers Elevator and Co-operative Association.
Hooker; Equity Exchange Elevator; The Hooker Equity Exchange.
Hough (P.O. Guymon); Hough Elevator; Knutson Elevator, Inc.
Hunter; Hunter Farmers Elevator; Farmers Grain Company.
Hydro; Farmers Elevator; Hydro Cooperative Association.
Imo; Imo Farmers Elevators; Farmers Co-operative Elevator Company.
Keyes; Perryton Equity Elevator; Perryton Equity Exchange.
Kingfisher; Kingfisher Cooperative Elevator; Kingfisher Cooperative Elevator Association.
Knowles; Perryton Equity Elevator; Perryton Equity Exchange.
Kremlin; Farmers Elevator; Farmers Grain Company.
Lamont; Lamont Elevator; Clyde Co-operative Association.
Lawton; Cooperative Elevator A; Coop Services, Inc.
Marshall; United Co-op Elevator; United Cooperative, Inc.
May; May Elevator; Woodward Cooperative Elevator Association.
Medford; Medford Elevator; Clyde Co-operative Association.
Miami; Miami Co-op Elevator; The Miami Cooperative Association.
Midway (P.O. Hooker); Midway Elevator; Knutson Elevators, Inc.
Mooreland; Farmers Co-Op Elevator; Farmers Co-operative Trading Company.
Nardin; Cooperative Elevator; Clyde Co-operative Association.
Okeene; Sooner Co-op Elevator; Sooner Cooperative, Incorporated.
Oklahoma City; Garrison Elevator; Garrison Milling Company, Inc.
Perry; Farmers Cooperative Elevator; Farmers Cooperative Exchange.
Pond Creek; Farmers Elevator; Farmers Grain Company.
Ranch Drive (P.O. Ponca City); Ranch Drive Elevator; Farmers Cooperative Association.
Red Rock; Farmers Co-Op. Elevator; Red Rock Farmers Co-Operative.
Renfrow; Renfrow Elevator; Clyde Cooperative Association.
Shawnee; Shawnee Elevator; Shawnee Milling Company.
Tonkawa; Tonkawa Elevator; Farmers Co-operative Association.
Tuttle; MFC Elevator; Mid-Continent Farmers Co-op.
Tyrone; Compton Elevator; Knutson Elevators, Inc.
Vici; Farmer's Co-op. Ass'n Elevator; Farmers Cooperative Association of Vici.
Wakita; Farmers Co-operative Elevators; Farmers Co-operative Elevator Company of Wakita.
Weatherford; Co-Op. Elevator; Farmers Co-operative Exchange.
Woodward; Woodward Elevator; Woodward Cooperative Elevator Association.
Yukon; MFC Elevator; Mid-Continent Farmers Co-op.

OREGON

Athena; Pendleton Grain Growers Warehouse; Pendleton Grain Growers, Inc.
Biggs (P.O. Wasco); Sherman Co-operative Grain Growers Warehouse; Sherman Co-operative Grain Growers.
Condon; Condon Grain Growers Warehouse; Condon Grain Growers, Inc.
Dufur; Dufur Elevator; Dufur Elevator Company.
Eakin's Siding; Eakin Elevator; Eakin Co-operative Grain Growers.
Echo; Pendleton Grain Growers Warehouse; Pendleton Grain Growers, Inc.
Elgin; The Elgin Flouring Mill Warehouse; The Elgin Flouring Mill Co.
Enterprise; Wallowa County Grain Growers Warehouse; Wallowa County Grain Growers.
Haines; Haines Elevator; Haines Grain and Feed Company, Inc.
Helix; Farmers Mutual Warehouse Co-op; Farmers Mutual Warehouse Cooperative.
Heppner; Morrow County Grain Growers Warehouse; Morrow County Grain Growers, Inc.
Holdman; Pendleton Grain Growers Warehouse; Pendleton Grain Growers, Inc.
Imbler; Grande Ronde Grain Warehouse; Grande Ronde Grain Co.
Ione; Morrow County Grain Growers Warehouse; Morrow County Grain Growers, Inc.
Island City; Pioneer Flouring Mill Warehouse; Pioneer Flouring Mill Co.
Jordan; Jordan Elevator Company's Warehouse; Jordan Elevator Company.
LaGrande; LaGrande Milling Warehouse; LaGrande Milling Company.
Lakeview; Lakeview Ag Center Elevator; Lakeview Ag Center, Inc.
Lexington; Morrow County Grain Growers Warehouse; Morrow County Grain Growers, Inc.
Milton-Freewater; Pendleton Grain Growers Warehouse; Pendleton Grain Growers, Inc.
Morgan; Morgan Elevator; John Eubanks.
Moro; Mid Columbia Grain Growers Warehouse; Mid Columbia Grain Growers, Inc.
North Powder; North Powder Milling and Mercantile Company's Warehouse; North Powder Milling and Mercantile Company.
Pendleton; Pendleton Grain Growers Warehouse No. 2; Pendleton Grain Growers, Inc.
Umatilla; Pendleton Grain Growers Warehouse; Pendleton Grain Growers, Inc.
Union; The Union Flouring Mill Warehouse; The Union Flouring Mill Company.

PENNSYLVANIA

Erie; Continental Erie Elevator; Continental Grain Company.
High Spire; Highspire Flour Mills Elevator; Standard Milling Company.
Philadelphia; Girard Point Elevator; Tidewater Grain Company.
Pittsburgh; Expanded Grain Products, Inc., Pittsburgh Grain Elevator; Expanded Grain Products, Inc.

SOUTH DAKOTA

Aberdeen; Cargill Elevator; Cargill Incorporated.
Beardsley; Terminal Grain Elevator; Terminal Grain Corporation.
Centerville; Centerville Grain Elevator; McMaster Grain Company.
Colome; Colome Elevator—Dallas Branch; Farmers Co-operative Association of Dallas, South Dakota.
Dallas; Farmers Elevators; Farmers Co-operative Association of Dallas, South Dakota.
Kennebec; Farmers Coop Elevator; Farmers Union Cooperative Elevator of Kennebec, S. Dak.
Mahto; Farmers Coop Elevator; Farmers Cooperative Association of McLaughlin.
Marion; Terminal Grain Elevator; Terminal Grain Corporation.
McLaughlin; Farmers Coop Elevator; Farmers Cooperative Association of McLaughlin.
Milbank; Cargill Elevator; Cargill, Incorporated.
Monroe; Terminal Grain Elevator; Terminal Grain Corporation.
Onida; Oahe Elevator; Oahe Grain Corporation.
Parker; Terminal Grain Elevator; Terminal Grain Corporation.
Philip; Farmers Coop Ass'n; Farmer's Co-operative Association of Philip, S. Dak.
Pierre; Pierre Farmers Elevator; Pierre Farmers Elevator Association.
Roscoe; Roscoe Grain and Feed Company Elevator; Roscoe Grain and Feed Company, Inc.
Trent; Cargill Elevator; Cargill Incorporated.
Vermillion; Terminal Farm Service Elevator; Terminal Grain Corporation.
Wagner; Terminal Grain Elevator; Terminal Grain Corporation.
Winner; Deaver-Meyer Elevator; Deaver-Meyer Grain Company.

TENNESSEE

Chattanooga; Cargill Chattanooga Elevator; Cargill, Incorporated.
Memphis; ADM Elevator; ADM Grain Co.
Memphis; Cargill President Island Oil Plant; Cargill, Incorporated.
Memphis; Continental Memphis Elevator; Continental Grain Company.
Memphis; Port of Memphis Grain Elevator; Cargill, Incorporated.
South Fulton;[1] Browder Milling Company; Browder Milling Company, Incorporated.
Trenton; Boyd Price Grain Co., Warehouse;

[1] In Kentucky and Tennessee.

Boyd Price, trading as Boyd Price Grain Co.
Union City; Farmers Grain Elevator; Farmers Grain & Fertilizer Company, Inc.
Union City; Warterfield Elevator; Warterfield Grain Company.

TEXAS

Adrian; Wheat Growers Elevator; Adrian Wheat Growers, Inc.
Amarillo; Garvey Elevators, Inc. Elevator; Garvey Elevators, Inc.
Amarillo; Producers Elevator; Producers Grain Corporation.
Anna; Sherley Elevator; Norman E. Jones, trading as N. E. Jones Grain.
Beaumont; Beaumont Elevator; Continental Grain Company.
Black; Black Grain Co. Elevator; Friona Industries, Inc.
Black; Tri-County Elevator; Tri-County Elevator Company, Inc.
Booker; Booker Equity Elevator; Booker Equity Union Exchange.
Bovina; Sherley Elevator; Sherley Grain Company.
Bovina; Wheat Growers Elevator; Bovina Wheat Growers Inc.
Brownfield; Goodpasture, Inc.-Brownfield Elevator; Goodpasture, Inc.
Canadian; Co-op Elevator; Canadian Grain Co-op.
Capps Switch (P.O. Sunray); Continental Elevator; Continental Grain Company.
Channelview; Cargill Houston Elevator; Cargill, Incorporated.
Conlen; Conlen Grain & Mercantile Warehouse; Conlen Grain & Mercantile Co.
Conway; Coop Elevator; Conway Wheat Growers Inc.
Dalhart; Consumers Elevator; Dalhart Consumers Fuel Association, Inc.
Dalhart; Welch Elevator; T. I. Welch and Thompson Irwin Welch, copartners, trading as Welch Grain Company.
Darrouzett; Farmers Elevators; Darrouzett Co-operative Association.
Dawn; Dawn Co-op Elevator; Dawn Co-op.
Deer Park; Union Equity Export Elevator; Union Equity Co-operative Exchange.
Dimmitt; Farmers Elevator; Dimmitt Agri-Industries, Inc.
Dumas; Co-op Elevator; Dumas Co-op.
Etter (P.O. Dumas); Continental Elevator; Continental Grain Company.
Etter (P.O. Dumas); Etter Grain Company Elevator; Etter Grain Company, Inc.
Farnsworth; Batman Elevator; Batman Grain, Inc.
Farnsworth; Perryton Equity Elevator; Perryton Equity Exchange.
Farwell; Sherley-Anderson-Pitman Elevator; Sherley-Anderson-Pitman, Inc.
Farwell; Worley Mills Elevator; Worley Mills, Inc. (No Stockholder's Liability).
Follett; Farmers Grain & Supply Co. Elevator; Farmers Grain and Supply Company of Follett.
Fort Worth; Katy Elevator; Bunge Corporation.
Fort Worth; Producers Elevator Section B; Producers Grain Corporation.
Friona; Farmers Cooperative Elevator; Friona Wheat Growners, Inc.
Galena Park; Goodpasture Elevator; Goodpasture, Inc.
Galveston; Galveston "B" Elevator; Bunge Corporation.
Groom; Wheat Growers Elevator; Groom Wheat Growers, Inc.
Groom; Wheeler-Evans Elevator; Wheeler-Evans Elevator Company.
Gruver; Continental Elevator; Continental Grain Company.
Hamlin; Moore Elevator; Moore Elevator Inc.
Hart; Farmers Grain Elevators; The Farmers Grain Company of Hart, Texas.
Hartley; Farmers Supply Company Elevators; Farmers Supply Company of Hartley, Texas.
Hereford; Farmers Co-op Elevator; Hereford Grain Corp.
Hereford; Hereford Elevator; Continental Grain Company.
Higgins; Wheat Growers Elevator; Higgins Wheat Growers, Inc.
Huntoon; Perryton Equity Elevator; Perryton Equity Exchange.
Kress; Kress Farmers Elevator; Kress Farmers Elevator Co. of Kress, Texas.
Lariat; Sherley-Anderson Elevator; Sherley-Anderson Grain Company.
Littlefield; Goodpasture, Inc.-Littlefield Elevator; Goodpasture, Inc.
Lockney; Lockney-Co-op Elevator; Lockney
Lockney; Patterson Elevator; Patterson Grain Company, Inc.
Cooperative Gin.
Lubbock; Goodpasture, Inc.-Lubbock Elevator; Goodpasture, Inc.
Lubbock; Producers Elevator; Producers Grain Corporation.
Mathis; Mathis Elevator; Mathis Grain & Elevator Corp.
McKibben (P.O. Spearman); Perryton Equity Elevator; Perryton Equity Exchange.
Morse; Perryton Equity Elevator; Perryton Equity Exchange.
Muleshoe; Farmers Cooperative Elevator; Farmers Cooperative Elevator of Muleshoe, Texas.
O'Donnell; Farmers Co-op Elevator; Farmers Co-operative Association of O'Donnell, Texas.
Pampa; Wheeler-Evans Elevator; Wheeler-Evans Elevator Company.
Perryton; Perryton Equity Elevators; Perryton Equity Exchange.
Plainview; Harvest Queen Elevator; L. R. Stringer.
Plainview; Plainsman Elevator; Plainsman Elevators, Inc.
Plainview; Producers Elevator; Producers Grain Corporation.
Plainview; Southwestern Grain Elevator; Southwestern Grain, Inc.
Port Arthur; Cargill Port Arthur Elevator; Cargill, Incorporated.
Pringle; Perryton Equity Elevator; Perryton Equity Exchange.
Saginaw; Continental Elevator; Continental Grain Company.
Saginaw; Garvey Elevators, Inc. Elevator; Garvey Elevators, Inc.
Saginaw; Union Equity Ft. Worth Elevator; Union Equity Co-operative Exchange.
Spearman; Perryton Equity Elevator; Perryton Equity Exchange.
Sudan; Feeders Elevator; Feeders Grain, Inc.
Sunray; Continental Elevator; Continental Grain Company.
Sunray; Sunray Co-Op Elevator; Sunray Co-Op.
Texarkana; Pioneer of Texarkana Elevator; Pioneer Food Industries, Inc.
Texhoma; Wheat Growers Elevator; Texhoma Wheat Growers, Inc.
Tulia; Hipp, Inc.—Star Grain Division; Lawrence Systems, Inc.
Tulia; Prairie Elevator; Prairie Cattle and Grain Co.
Tulia; Wheat Growers Elevator; Tulia Wheat Growers, Inc.
Twitchell; Perryton Equity Elevator; Perryton Equity Exchange.
Vega; Wheat Growers Elevator; Vega Wheat Growers, Inc.
Waka; Perryton Equity Elevator; Perryton Equity Exchange.
White Deer; Wheeler-Evans Elevator; Wheeler-Evans Elevator Company.
Wichita Falls; Berend Bros. Elevator; Berend Brothers Feed Stores, Incorporated.
Wildorado; Wildorado Producers Elevator; Wildorado Producers Ass'n.

UTAH

Cache Junction; West Cache Growers Warehouse; West Cache Growers, Inc.
Murray; Brookfield Elevator; Brookfield Products, Inc.
Richmond; Gilt Edge Flour Mills Warehouse; Gilt Edge Flour Mills, Inc.

VIRGINIA

Chesapeake; Cargill Norfolk Elevator; Cargill, Incorporated.
Norfolk; N. & W. Grain Elevator; Continental Grain Company.
Roanoke; City Mills Elevator; Roanoke City Mills, Incorporated.

WASHINGTON

Asotin; Lewiston Grain Growers Warehouse; Lewiston Grain Growers, Inc.
Centerville; Grain Growers Warehouse; Klickitat Valley Grain Growers, Inc.
Connell; Connell Grain Growers Warehouse; Connell Grain Growers, Inc.
Dayton; Columbia County Grain Growers Warehouse; Columbia County Grain Growers, Inc.
Endicott; Wheat Growers of Endicott Warehouse; Wheat Growers of Endicott, Inc.
Goldendale; Grain Growers Warehouse; Klickitat Valley Grain Growers, Inc.
Huntsville; Columbia County Grain Growers Warehouse; Columbia County Grain Growers, Inc.
Johnson (P.O. Star Route, Pullman); Johnson Union Warehouse; Johnson Union Warehouse Company.
Kahlotus; Kahlotus Cooperative Elevator; Kahlotus Cooperative Elevator Company.
McKay; The Touchet Valley Grain Growers Warehouse; The Touchet Valley Grain Growers, Inc.
Oakesdale; Oakesdale Grain Growers Warehouse; Oakesdale Grain Growers, Inc.
Pomeroy; Pomeroy Grain Growers Warehouse; Pomeroy Grain Growers, Inc.
Prescott; The Touchet Valley Grain Growers Warehouse; The Touchet Valley Grain Growers, Inc.
Pullman; Dumas Seed Company Warehouse; Dumas Seed Company.
Rockford; Rockford Grain Growers Warehouse; Rockford Grain Growers, Inc.
Roosevelt; Farmers Warehouse & Commission Co.; Farmers Warehouse and Commission Company.
Starbuck; Columbia County Grain Growers Warehouse; Columbia County Grain Growers, Inc.
Uniontown; Uniontown Co-Operative Warehouse; Uniontown Co-Operative Association.
Waitsburg; The Touchet Valley Grain Growers Warehouse; The Touchet Valley Grain Growers, Inc.

WISCONSIN

Green Bay; Strid Grain Company Elevator; T. A. Strid and Roland G. Strid, copartners trading as Strid Grain Company.
La Crosse; Cargill La Crosse Elevator; Cargill, Incorporated.
Superior; Great Northern Elevators S-X; ADM Grain Co.
Superior; Continental Elevator, Superior; Continental Grain Company.
Superior; Farmers Union Elevator; Farmers Union Grain Terminal Association.
Superior; M & O Elevators; M & O Elevators, Inc.

Beans

C. For the storage of beans:

COLORADO

Town, Warehouse, and Warehouseman

Dove Creek; Dove Creek Bean & Elevator Co. Warehouse; Dove Creek Bean & Elevator Co.

Eaton; Co-Op Bean Warehouse; Agland Incorporated.

Fowler; Fowler Warehouse; Fowler Cooperative Association.

Holyoke; Holyoke Bean & Seed Co. Warehouse; Grant Bean & Seed, Inc.

Olathe; Co-op Warehouse; The Olathe Potato Growers' Cooperative Association.

Roggen; Roggen Farmers Bean Warehouse; Roggen Farmer's Elevator Association.

Stratton; Co-op Elevator; The Stratton Equity Cooperative Company.

IDAHO

Hansen; L. W. Moore Warehouse; L. W. Moore.

Jerome; Marshall Warehouse; Marshall Warehouses, Inc.

Kendrick; Lewiston Grain Growers Warehouse; Lewiston Grain Growers, Inc.

Twin Falls; Idaho Bean and Elevator Warehouse; Idaho Bean & Elevator Co. of Twin Falls.

KANSAS

Leoti; Western Seed & Supply Warehouse; Charles R. Whitham, trading as Western Seed & Supply.

Marienthal; Webster Warehouse; Webster Seed and Supply Inc.

Ruleton (P.O. Goodland); Western Seed & Supply Warehouse; Charles R. Whitham, trading as Western Seed & Supply.

NEBRASKA

Grant; Grant Bean & Seed Co. Warehouse; Grant Bean & Seed, Inc.

Sirup

D. For the storage of sirup:

CALIFORNIA

Town, Warehouse, and Warehouseman

Anaheim; Anaheim Warehouse; Sioux Honey Association, Cooperative.

Stockton; Valley Honey Warehouse; Valley Honey Cooperative.

FLORIDA

Umatilla; Umatilla Warehouse; Sioux Honey Association, Cooperative.

GEORGIA

Waycross; Waycross Warehouse; Sioux Honey Association, Cooperative.

IDAHO

Wendell; Sioux Honey Association Warehouse; Sioux Honey Association, Cooperative.

IOWA

Sioux City; Sioux Honey Association Warehouse; Sioux Honey Association, Cooperative.

TEXAS

Temple; Temple Honey Warehouse; Sioux Honey Association, Cooperative.

Wool

E. For the storage of wool:

Town, Warehouse, and Warehouseman

MISSOURI

North Kansas City; Midwest Wool Warehouse; Midwest Wool Marketing Cooperative.

OHIO

Columbus; Ohio Wool Warehouse; The Ohio Wool Growers Cooperative Association;

SOUTH CAROLINA

Greenville; Black Hawk Warehouse; The Black Hawk Corporation.

UTAH

Salt Lake City; Utah Wool Marketing Association Warehouse; Utah Wool Marketing Association.

Cottonseed

F. For the storage of cottonseed:

Town, Warehouse, and Warehouseman

ARKANSAS

Eudale (P.O. Wilson); Delta Products Warehouse; Delta Products Company.

Forrest City; Forrest City Cotton Oil Mill Warehouse; Forrest City Cotton Oil Mill, Inc.

Helena; Helena Cotton Oil Company's Warehouse; Helena Cotton Oil Company, Inc.

Osceola; Osceola Products Warehouse; Osceola Products Company.

Pine Bluff; Cook Industries, Inc., Processing and Refining Division; Cook Industries, Inc.

GEORGIA

Macon; Central Cotton Oil; Southern Soya Corporation.

LOUISIANA

Bossier City; Riverland Oil Mill Warehouse; Riverland Oil Mill, Inc.

West Monroe; Union Oil Mill Warehouse; The Union Oil Mill, Inc.

MISSISSIPPI

Crenshaw; Cook Industries, Inc., Processing and Refining Division; Cook Industries, Inc.

Marks; Cook Industries, Inc., Processing and Refining Division; Cook Industries, Inc.

Nuts

G. For the storage of nuts:

NORTH CAROLINA

Town, Warehouse, and Warehouseman

Lewiston; Lewiston Bonded Warehouse; Warehouse Superintendent of the State of North Carolina.

Murfreesboro; Revelle Bonded Warehouse; Chas. L. Revelle & Sons, Inc.

Tarboro; Edgecombe Bonded Warehouse; Warehouse Superintendent of the State of North Carolina.

WAREHOUSES CANCELED OR TERMINATED SINCE DECEMBER 31, 1972

Cotton

A. For the storage of cotton:

ARKANSAS

Batesville; Batesville Compress Warehouse; Southern Warehouse Co. Request of warehouseman.

North Little Rock; Federal Compress Warehouse; Federal Compress & Warehouse Company. Request of warehouseman.

West Memphis; Federal Compress Warehouse; Federal Compress & Warehouse Company. Request of warehouseman.

CALIFORNIA

Fresno; Allen Warehouse; Allen Warehouse Company of California. Warehouse sold.

GEORGIA

Hawkinsville; Hawkinsville Bonded Warehouse; L. H. Blount. Failed to furnish bond.

Kingston; Kingston Bonded Warehouse; J. W. Martin. Request of warehouseman.

Madison; Godfrey Bonded Warehouse; Godfrey's Warehouse, Inc. Request of warehouseman.

Ocilla; Murray Bonded Warehouse; Guy Murray. Request of warehouseman.

Soperton; Fowler's Gin and Bonded Warehouse; Manning Mimbs d/b/a Fowler's Gin and Bonded Warehouse. Failed to furnish bond.

Soperton; Waller's Bonded Warehouse; J. Treutlen Waller. Failed to furnish bond.

Statesboro; Farmers Union Warehouse; Smith Trading Co. Request of Warehouseman.

Sylvania; Sylvania Bonded Warehouse; Screven Oil Mill. Request of warehouseman.

Twin City; Twin City Bonded Warehouse; Twin City Gin Company. Failed to furnish bond.

Warrenton; Johnson Cotton Warehouse; W. D. Johnson, an individual trading as Johnson Cotton Warehouse. Failed to furnish bond.

MISSISSIPPI

Columbia; Columbia Compress Warehouse; Hattiesburg Compress Company. Request of warehouseman.

Hattiesburg; Hattiesburg Compress Warehouse; Hattiesburg Compress Company. Request of warehouseman.

Magnolia; Magnolia Compress Warehouse; Hattiesburg Compress Company. Request of warehouseman.

Okolona; Federal Compress Warehouse; Federal Compress & Warehouse Company. Request of warehouseman.

Philadelphia; The Philadelphia Compress Warehouse; Compress of Union. Request of warehouseman.

Rosedale; Union Compress Warehouse; Union Service Industries, Inc. Warehouse sold.

NORTH CAROLINA

Dunn; General Utility Company's Warehouse; Warehouse Superintendent of the State of North Carolina. Request of warehouseman.

Edenton; Edenton Bonded Warehouse; Warehouse Superintendent of the State of North Carolina. Request of warehouseman.

Laurinburg; Dickson Bonded Warehouse; Warehouse Superintendent of the State of North Carolina. Request of Warehouseman.

Laurinburg; Laurinburg Cotton Warehouse; Warehouse Superintendent of the State of North Carolina. Request of warehouseman.

Murfreesboro; Revelle Bonded Warehouse; Warehouse Superintendent of the State of North Carolina. Request of warehouseman.

Parkton; Parkton Bonded Warehouse; Warehouse Superintendent of the State of North Carolina. Request of warehouseman.

Pembroke; Pembroke Bonded Warehouse; Warehouse Superintendent of the State of North Carolina. Request of warehouseman.

Raeford; Hoke Cotton Warehouse and Storage Company's Warehouse; Warehouse Superintendent of the State of North Carolina. Request of warehouseman.

Roanoke Rapids; Rosemary Bonded Warehouse; Warehouse Superintendent of the State of North Carolina. Request of warehouseman.

Rowland; Barrow Warehouse; Warehouse Superintendent of the State of North Carolina. Request of warehouseman.

Salisbury; Salisbury Bonded Warehouse; Warehouse Superintendent of the State of North Carolina. Request of warehouseman.

Wagram; Farmers Bonded Warehouse; Warehouse Superintendent of the State of North Carolina. Request of warehouseman.

Williamston; Martin Bonded Warehouse; Warehouse Superintendent of the State of North Carolina. Request of warehouseman.

SOUTH CAROLINA

Branchville; Judy-Moorer Bonded Warehouse; Judy-Moorer Warehouse, Inc. Failed to furnish bond.

Newberry; The Standard Warehouse; Standard Corporation. Request of warehouseman.

St. Matthews; Buyck Cotton Warehouse; Buyck Cotton Company, Inc. Request of warehouseman.

Union; Union Bonded Warehouse; H. B. Richardson, Jr. Request of warehouseman.

TEXAS

Knox City; Knox City Cotton Warehouse; Farmers Compress Company. Request of warehouseman.

Snyder; Snyder Cotton Warehouse; National-Western Compress & Warehouse Co. Request of warehouseman.

Grain

B. For the storage of grain.

ARKANSAS

Earle; Thomason Enterprises Warehouse; T. E. Thomason, Jr., trading as Thomason Enterprises. Request of warehouseman.

Jonesboro; Kiech Elevator; Earl C. Kiech Elevator Company. Elevator sold.

North Little Rock; Bogard Seed Company Elevator; Bogard Seed Company. Lease not renewed.

Wynne; Gibbs & Harris Rice Drier; Gibbs & Harris Rice Drier, Inc. Elevator sold.

CALIFORNIA

San Diego; San Diego Bulk Terminal; San Diego Bulk Terminal, a copartnership under the laws of California. Failure to furnish bond.

COLORADO

Burlington; Mueller Grain Co.; Iron Mueller, Inc. Elevator sold.

Dove Creek; Romer Warehouse; David L. Corlett and Jean R. Corlett, copartners, trading as Romer Mercantile and Grain Co. Failure to furnish bond.

IDAHO

Downey; Grain Growers Warehouse; Farmers Grain Cooperative. Change of corporation.

Grace; Grain Growers Warehouse; Farmers Grain Cooperative. Change of corporation.

Lamont; Grain Growers Warehouse; Farmers Grain Cooperative. Change of corporation.

Talmage; Grain Growers Warehouse; Farmers Grain Cooperative. Change of corporation.

Weston; Grain Growers Warehouse; Farmers Grain Cooperative. Change of corporation.

ILLINOIS

Beardstown; Farmers Terminal Elevator; Farmers Terminal Grain Co. Elevator sold.

Bradford; Bradford & Lombardville Elevators; Bradford Bonded Grain Company. Ceased to be operated as a public warehouse.

DeSoto; B. C. Christopher & Co. Elevator; B. C. Christopher & Company a limited partnership under the laws of Missouri. Lease expired.

East St. Louis; National Oats Elevator; National Oats Company, Inc. Elevator closed.

Enright (RR 1 El Paso); Enright Elevator; El Paso Grain & Equipment Inc. Discontinued business.

Gladstone; Gulfport River Terminal & Gladstone Warehouses; Gladstone Grain Co. Elevator sold.

Hardin; Hardin Elevator; Jersey County Grain Company. Relicensed as part of Jersey County Grain Company, Jerseyville, Illinois.

Kane; Kane Elevator; Jersey County Grain Company. Relicensed as part of Jersey County Grain Company, Jerseyville, Illinois.

Kankakee; Kankakee Elevator; A. L. Book, trading as A. L. Book & Co. Failed to furnish bond.

Kansas; Rardin Elevator; Rardin Grain Company. Failed to furnish bond.

Lee; Schaefer Elevator; H. R. Schaefer Grain Co., Inc. Discontinued business.

Macon; Macon Elevator; Macon Grain Company. Request of warehouseman.

Mansfield; Mansfield Grain Co.; Chester Kirk, trading as Mansfield Grain Co. Elevator sold.

McNulta (P.O. Foosland); McNulta Elevator; Foosland Grain Co. Elevator destroyed by fire.

Metcalf; Metcalf Elevator; Agre Grain Company. Elevator sold.

Mulkeytown; Southern Grain Co.; B. C. Christopher & Company a limited partnership under the laws of Missouri. Gave up lease.

Murphysboro; B. C. Christopher & Co. Elevator; B. C. Christopher & Company a limited partnership under the laws of Missouri. Lease expired.

Newman; Miller Grain Co. Elevator; Miller Grain Co. Elevator sold.

Oakland; Miller Grain Co. Elevator; Miller Grain Co. Elevator sold.

Orleans (RR 1 Alexander); Orleans Farmers Elevator; Farmers Terminal Grain Co. Request of warehouseman.

Polo; Olsen Elevator; Axel Olsen, Jr. and Edward Olsen, copartners, trading as Olsen's Elevator and Feeds. Termination of partnership agreement.

Sullivan; Sullivan Elevator; Sullivan Grain Company. Request of warehouseman.

Tomlinson (P.O. Rantoul); B. C. Christopher & Co. Elevator; B. C. Christopher & Company a limited partnership under the laws of Missouri. Lease expired.

INDIANA

Brookston; Brookston Elevators; Donald G. Brouillette, trading as Brookston Grain Co. Request of warehouseman.

Burnettsville; Burnettsville Elevator; Allison, Steinhart & Zook, Inc. Elevator closed.

Dunn (R.R. 2 Fowler); Dunn Grain Elevator; Dunn Grain Elevators, Inc. Request of warehouseman.

Emporia (RR #1 Markleville); Emporia Elevator; Edwin O. Pasko and Elmer G. Pasko, copartners, trading as Emporia Elevator Company. Request of warehouseman.

Graham Siding (P.O. Washington, RFD #1); Graham Elevator; Graham Brothers, Inc. Elevator sold.

Raub; Raub Elevator; Raub Grain, Inc. Request of warehouseman.

Shideler (RR 1, Eaton); Shideler Grain Co. Elevator; Fritz G. Schnepf, Jr., trading as Shideler Grain Co. Request of warehouseman.

IOWA

Farragut; Farmers Coop Elevator; Farmers Cooperative Company. Request of warehouseman.

Grinnell; Farmers Exchange Elevator; Farmers Exchange Co. Request of warehouseman.

Lenox; Country Boys Elevator; Robert L. Bentley and Andrew J. Ettleman, Copartners, trading as Country Boys Lumber and Concrete at Bedford and Mount Ayr, Iowa and Country Boys Elevator and Lumber Co. at Lenox, Iowa. Death of Partner.

Primghar; Nicholson & Edwards Elevator; R. S. Nicholson, Eloise I. Edwards and William A. Edwards, executors of the estate of Clay Edwards, deceased, and William A. Edwards, individually, copartners, trading as Nicholson & Edwards Grain Company. Partnership terminated.

Shelby; Shelby Elevator; Farmers Elevator. Elevator sold

Sidney; Fremont Grain Elevator; Fremont Grain & Feed Co. Failure to renew bond.

Stuart; Stuart Elevator; Stuart Feed & Grain, Inc. Failure to furnish bond.

Ute; Ute Elevator; Occidental Petroleum Corporation. Lease not renewed.

Walnut; Continental Elevator; Continental Grain Company. Elevator sold.

KANSAS

Bunker Hill; Bunker Hill Elevator; Agco, Inc. Relicensed as part of Agco, Inc., Russell, Kansas.

Garden City; Lawrence Warehouse No. 8; Lawrence Systems, Inc. Lease not renewed.

Goodland; Monfort Elevator; Monfort Feed Lots, Inc. Corporate merger.

Grainfield; Farmers Elevator; The Gove County Cooperative Association. Corporate merger.

Park; Farmers Elevator; The Gove County Cooperative Association Corporate merger.

Putnam (P.O. Sedgwick); Galmeister Elevators; Frank Galmeister Grain & Elevator. Elevator sold.

Syracuse; Jackson Elevator; Jackson Grain Co., Inc. Elevator sold.

KENTUCKY

Louisville; Distillers' Grain Company Elevator; Distillers' Grain Company, Inc. Ceased to be operated as a public warehouse.

MINNESOTA

St. Paul; Walsh River Terminal; Walsh River Terminal Corporation. Subleased elevator.

MISSISSIPPI

Marks; Riverside Industries Warehouse; Riverside Industries, Inc. Failure to furnish bond.

MISSOURI

Kennett; Kennett Soybean Elevator; E. M Regenold doing business as Kennett Soybean Co. Elevator sold.

Langdon; Langdon Elevator; Mildred D. Bentley, trading as Bentley Grain Company. Death of owner.

Nishnabotna (P.O. Langdon); Nishna Valley Elevator; Nishna Valley Supply Company. Failure to furnish bond.

Walker; Producers Grain Co.; Producers Grain Company. Ceased to be operated as a public warehouse.

NEBRASKA

Columbus; Farmers Grain Terminal; Foreman-Gammel Grain Co., Inc. Elevator sold.

Geneva; Koehler Elevator; A. Koehler Company. Elevator sold.

Grand Island; Grand Island Grain Division Elevator; Eisenman Chemical Co. Failure to furnish bond.

Hansen (P.O. Grand Island); Ecco Grain Elevator; Eisenman Chemical Co. Failure to furnish bond.

Omaha; The Pillsbury Company Elevator "B"; The Pillsbury Company. Failure to furnish bond.

Strang; Strang Grain Elevator; Strang Lumber and Grain Company. Elevator sold.

NEW YORK

Buffalo; Continental Concrete Central Elevator; Continental Grain Company. Lease terminated.

NORTH CAROLINA

Mooresville; Mooresville Grain Elevator; Mooresville Flour Mills, Incorporated. Elevator sold.

OHIO

Hume (RR #4 Lima); Hume Elevator; The Weiker Grain Company. Elevator sold.

Van Wert; Weiker Elevator; The Weiker Grain Company. Elevator sold.

OKLAHOMA

Salt Fork (P.O. Hunter); Salt Fork Elevator; Clyde Co-operative Association. Relicensed as part of Clyde Co-operative Association, Lamont, Oklahoma.

Selman; Selman Farmers Elevator; The Buffalo Farmers' Co-operative Elevator Company. Relicensed as part of The Buffalo Farmers' Co-operative Elevator Company.

OREGON

Biggs; Moro Grain Growers Warehouse; Moro Grain Growers Association. Corporation merger.

Grass Valley; Grass Valley Grain Growers Warehouse; Grass Valley Grain Growers, Inc. Corporation merger.

Maupin; Maupin Elevator Co.; Maupin Elevator Co. Corporate merger.

Moro; Moro Grain Growers Warehouse; Moro Grain Growers Association. Corporate merger.

Portland; Blue Line Exchange Warehouse; Blue Line Exchange. Failure to renew bond.

TENNESSEE

Memphis; Riverside Elevator, No. 1; Cook Industries, Inc. Terminated lease.

TEXAS

Amarillo; Interstate Grain Co. Warehouse; The Kearns Grain & Seed Co., Inc. Elevator sold.

Black; Black Grain Co. Elevator; Friona Feed Yard, Inc. Corporate merger.

Comyn (P.O. Dublin); Harvest Queen Elevators; L. R. Stringer, Lease canceled.

Friona; Goodpasture, Inc.—Friona Elevator; Goodpasture, Inc. Gave up lease.

Holden Spur (P.O. Mexia); Harvest Queen Elevators; L. R. Stringer. Lease canceled.

Kress; Hipp Elevator; Lawrence Systems, Inc. Relicensed as part of Lawrence Systems, Inc., Tulia, Texas.

Muleshoe; Muleshoe Elevator; The Kearns Grain & Seed Co., Inc. Elevator sold.

Nazareth; Lawrence Systems, Inc.; Lawrence Systems, Inc. Relicensed as part of Lawrence Systems, Inc., Tulia, Texas.

Silverton; Silverton Elevator; Silverton Elevators; Inc. Failure to furnish bond.

Suman Switch (P.O. Hearne); Harvest Queen Elevators; L. R. Stringer. Lease canceled.

Tulia; Star Grain Co., Elevator; The Star Grain Company of Tulia, Texas. Failure to furnish bond.

Texline; Texline Elevator; The Kearns Grain & Seed Co., Inc. Failure to furnish bond.

Cottonseed

C. For the storage of Cottonseed.

LOUISIANA

West Monroe; Union Oil Mill Warehouse; The Union Oil Mill, Inc. Corporate merger.

MISSISSIPPI

Crenshaw; Riverside Industries Warehouse; Riverside Industries, Inc. Failure to furnish bond.

Marks; Riverside Industries Warehouse; Riverside Industries, Inc. Failure to furnish bond.

Dry Beans

D. For the storage of Dry Beans.

COLORADO

Dove Creek: Romer Warehouse; David L. Corlett and Jean R. Corlett, Co-partners, trading as Romer Mercantile and Grain Co. Failure to furnish bond.

IDAHO

Filer; Idaho Bean and Elevator Warehouse; Idaho Bean & Elevator Co. of Twin Falls. Failure to furnish bond.

TEXAS

Texline; Texline Elevator; The Kearns Grain & Seed Co., Inc. Failure to furnish bond.

Nuts

E. For the storage of nuts.

NORTH CAROLINA

Murfreesboro; Revelle Bonded Warehouse; Warehouse Superintendent of the State of North Carolina. Request of warehouseman.

Williamston; Martin Bonded Warehouse; Warehouse Superintendent of the State of North Carolina. Request of warehouseman.

Done at Washington, D.C., February 20, 1974.

JOHN C. BLUM,
Deputy Administrator,
Regulatory Programs.

[FR Doc.74-4506 Filed 2-25-74;8:45 am]

SHIPPERS ADVISORY COMMITTEE

Notice of Public Meeting

Pursuant to the provisions of section 10(a)(2) of Public Law 92-463, notice is hereby given of a meeting of the Shippers Advisory Committee established under Marketing Order No. 905 (7 CFR Part 905). This order regulates the handling of oranges, grapefruit, tangerines, and tangelos grown in Florida and is effective pursuant to the provisions of the Agricultural Marketing Agreement Act of 1937, as amended (7 U.S.C. 601-674). The committee will meet in the auditorium of the Florida Citrus Mutual Building, 302 South Massachusetts Avenue, Lakeland, Florida, at 10:30 a.m., local time, on March 5, 1974.

The meeting will be open to the public and a brief period will be set aside for public comments and questions. The agenda of the committee includes the receipt and review of market supply and demand information incidental to consideration of the need for modification of current grade and size limitations applicable to domestic and export shipments of the named fruits and container and pack requirements for export shipments.

The names of committee members, agenda, summary of the meeting and other information pertaining to the meeting may be obtained from Frank D. Trovillion, Manager, Growers Administrative Committee, P.O. Box R, Lakeland, Florida 33802; telephone 813-682-3103.

Dated: February 21, 1974.

JOHN C. BLUM,
Deputy Administrator,
Regulatory Programs.

[FR Doc.74-4538 Filed 2-25-74;8:45 am]

Forest Service

PROPOSED EAGLE LAKE AND ASSOCIATED RECREATION DEVELOPMENTS MONONGAHELA NATIONAL FOREST

Availability of Draft Environmental Statement

Pursuant to section 102(2)(C) of the National Environmental Policy Act of 1969, the Forest Service, Department of Agriculture, has prepared a draft environmental statement on the Proposed Eagle Lake and Associated Recreation Developments in the Monongahela National Forest, USDA-FS-R9-DES-(Adm)-74-3.

The environmental statement concerns a proposal to construct a 47 acre lake on Hills Creek, Pocahontas County, West Virginia, and a 50-unit campground at Kennison Mountain, approximately 3 miles east of the lake site.

This draft environmental statement was filed with CEQ on February 19, 1974.

Copies are available for inspection during regular working hours at the following locations:

USDA, Forest Service
South Agriculture Bldg., Room 3231
12th St. and Independence Ave., SW
Washington, D.C. 20250

USDA, Forest Service
Eastern Region
633 West Wisconsin Avenue
Milwaukee, Wisconsin 53203

USDA, Forest Service
Monongahela National Forest
Sycamore Street
Elkins, West Virginia 26241

A limited number of single copies are available upon request to Forest Supervisor, Monongahela National Forest, Sycamore Street, Box 1231, Elkins, West Virginia 26241.

Copies are also available from the National Technical Information Service, U.S. Department of Commerce, Springfield, Virginia 22151. Please refer to the name and number of the environmental statement above when ordering.

Copies of the environmental statement have been sent to various Federal, state, and local agencies as outlined in the CEQ Guidelines.

Written comments are invited from the public, and from State and local agencies which are authorized to develop and enforce environmental standards, and from Federal agencies having jurisdiction by law or special expertise with respect to any environmental impact involved for which comments have not been requested specifically.

Written comments concerning the proposed action and requests for additional information should be addressed to Forest Supervisor, Monongahela National Forest, Sycamore Street, Box 1231, Elkins, West Virginia 26241. Written comments must be received by April 19, 1974, in order to be considered in the preparation of the final environmental statement.

JOHN A. SANDOR,
Acting Regional Forester,
Eastern Region.

[FR Doc.74-4457 Filed 2-25-74;8:45 am]

TIMBER MANAGEMENT PLAN CHIPPEWA NATIONAL FOREST

Availability of Draft Environmental Statement

Pursuant to section 102(2)(C) of the National Environmental Policy Act of 1969, the Forest Service, Department of Agriculture, has prepared a draft environmental statement on the Timber Management Plan for the Chippewa National Forest, USDA–FS–R9–DES–(Adm)–74–4.

The environmental statement concerns the proposed plans for timber harvest, reforestation, timber stand improvement, tree improvement, and sale road construction on the Chippewa National Forest in parts of Beltrami, Cass and Itasca Counties, Minnesota.

This draft environmental statement was filed with CEQ on February 19, 1974.

Copies are available for inspection during regular working hours at the following locations:

USDA, Forest Service
South Agricultural Bldg., Room 3231
12th St. and Independence Ave. SW.
Washington, D.C. 20250

USDA, Forest Service
Eastern Region
633 West Wisconsin Avenue
Milwaukee, Wisconsin 53203

USDA, Forest Service
Chippewa National Forest
Cass Lake, Minnesota 56633

A limited number of single copies are available upon request to Forest Supervisor, Chippewa National Forest, Cass Lake, Minnesota 56633.

Copies of the environmental statement tional Technical Information Service, U.S. Department of Commerce, Springfield, Virginia 22151. Please refer to the name and number of the environmental statement above when ordering.

Copies of the environmental statement have been sent to various Federal, State, and local agencies as outlined in the CEQ Guidelines.

Written comments are invited from the public, and from State and local agencies which are authorized to develop and enforce environmental standards, and from Federal agencies having jurisdiction by law or special expertise with respect to any environmental impact involved for which comments have not been requested specifically.

Written comments concerning the proposed action and requests for additional information should be addressed to Forest Supervisor, Chippewa National Forest, Cass Lake, Minnesota 56633. Written comments must be received by May 1, 1974, in order to be considered in the preparation of the final environmental statement.

JOHN A. SANDOR,
Acting Regional Forester,
Eastern Region.

[FR Doc.74–4458 Filed 2–25–74;8:45 am]

Office of the Secretary

PORTLAND GRAIN EXCHANGE

Order Vacating Designation as a Contract Market Under the Commodity Exchange Act

Pursuant to section 7 of the Commodity Exchange Act (7 U.S.C. 11), I hereby vacate the designation of the Portland Grain Exchange of Portland, Oregon, as a contract market for wheat effective April 1, 1974. The said exchange, which was designated as a contract market for wheat on April 30, 1929, has requested that such designation be vacated.

Issued this 21st day of February, 1974.

CLAYTON YEUTTER,
Assistant Secretary for Marketing and Consumer Services.

February 21, 1974.

[FR Doc.74–4505 Filed 2–25–74;8:45 am]

Soil Conservation Service

CANE CREEK RECREATIONAL DEVELOPMENT RC&D MEASURE PLAN, ARKANSAS

Availability of Draft Environmental Statement

Pursuant to section 102(2)(C) of the National Environmental Policy Act of 1969, the Soil Conservation Service, U.S. Department of Agriculture, has prepared a draft environmental statement for the Cane Creek Recreational Development RC&D Measure Plan, Lincoln County, Arkansas, USDA–SCS–EIS–RCD–(ADM)–74–22(D)–AR.

The environmental statement concerns a plan for watershed protection and recreational development in Lincoln County, Arkansas. This will be achieved by applying conservation land treatment measures, developing a 1,750-acre recreational lake, and developing a 1,900-acre state park.

This draft environmental statement was transmitted to CEQ on February 8, 1974.

Copies are available during regular working hours at the following locations:

Soil Conservation Service, USDA, South Agriculture Building, Room 5227, 14th and Independence Avenue, SW., Washington, D.C. 20250.

Soil Conservation Service, USDA, Room 5029, Federal Office Building, Little Rock, Arkansas 72201.

Cane Creek Recreational Development RC&D Measure Plan, Arkansas, Notice of Availability of Draft Environmental Statement

Copies are also available from the National Technical Information Service, U.S. Department of Commerce, Springfield, Virginia 22151. Please use name and number of statement above when ordering. The estimated cost is $3.75.

Copies of the draft environmental statement have been sent for comment to various federal, state, and local agencies as outlined in the Council on Environmental Quality Guidelines. Comments are also invited from others having knowledge of or special expertise on environmental impacts.

Comments concerning the proposed action or requests for additional information should be addressed to M. J. Spears, State Conservationist, Soil Conservation Service, Post Office Box 2323, Little Rock, Arkansas 72203.

Comments must be received within sixty days of the date the statement was transmitted to CEQ in order to be considered in the preparation of the final environmental statement.

(Catalog of Federal Domestic Assistance Program No. 10.901, National Archives Reference Services)

Dated: February 15, 1974.

JOHN T. PHELANS,
Acting Deputy Administrator for Field Services, Soil Conservation Service.

[FR Doc.74–4412 Filed 2–25–74;8:45 am]

WHITE OAK CREEK FISH AND WILDLIFE DEVELOPMENT RC&D MEASURE PLAN, ARKANSAS

Availability of Draft Environmental Statement

Pursuant to section 102(2)(C) of the National Environmental Policy Act of 1969, the Soil Conservation Service, U.S. Department of Agriculture, has prepared a draft environmental statement for the White Oak Creek Fish and Wildlife Development, RC&D Measure Plan, Ouachita and Nevada Counties, Arkansas, USDA–SCS–EIS–RCD – (ADM) – 74–23–(D)–AR.

The measure plan is for the development of 3,455 acres as a public fish and wildlife area which will increase hunting activities in Ouachita and Nevada Counties, Arkansas. This will be achieved by creating 1,100 acres of green tree reservoirs (Type 1 wetland); enhancing and preserving 600 acres of Type 6 and 7 wetland; managing 300 acres of pine hardwood and 1,455 acres of bottom land hardwood; improving access to the development; and constructing basic facilities.

This draft environmental statement was transmitted to CEQ on February 8, 1974.

Copies are available during regular working hours at the following locations:

Soil Conservation Service, USDA, South Agriculture Building, Room 5227, 14th and Independence Avenue SW., Washington, D.C. 20250

Soil Conservation Service, USDA, Room 5029, Federal Office Building, Little Rock, Arkansas 72201

White Oak Creek Recreational Development, RC&D Measure Plan, Arkansas, Notice of Availability of Draft Environmental Statement

Copies are also available from the National Technical Information Service,

U.S. Department of Commerce, Springfield, Virginia 22151. Please use name and number of statement above when ordering. The estimated cost is $3.50.

Copies of the draft environmental statement have been sent for comment to various federal, state, and local agencies as outlined in the Council on Environmental Quality Guidelines. Comments are also invited from others having knowledge of or special expertise on environmental impacts.

Comments concerning the proposed action or requests for additional information should be addressed to M. J. Spears, State Conservationist, Soil Conservation Service, Post Office Box 2323, Little Rock, Arkansas 72203.

Comments must be received within sixty days of the date the statement was transmitted to CEQ in order to be considered in the preparation of the final environmental statement.

(Catalog of Federal Domestic Assistance Program No. 10.901, National Archives Reference Services)

Dated: February 15, 1974.

JOHN T. PHELAN,
Deputy Administrator for Field Services, Soil Conservation Service.

[FR Doc.74-4411 Filed 2-25-74;8:45 am]

INTERSTATE COMMERCE COMMISSION

[Notice No. 453]

ASSIGNMENT OF HEARINGS

FEBRUARY 21, 1974.

Cases assigned for hearing, postponement, cancellation or oral argument appear below and will be published only once. This list contains prospective assignments only and does not include cases previously assigned hearing dates. The hearings will be on the issues as presently reflected in the Official Docket of the Commission. An attempt will be made to publish notices of cancellation of hearings as promptly as possible, but interested parties should take appropriate steps to insure that they are notified of cancellation or postponements of hearings in which they are interested. No amendments will be entertained after the date of this publication.

MC 121567 Sub 4, Wichita Air Cargo Delivery, Inc., now assigned March 26, 1974, at Kansas City, Mo., is cancelled and reassigned for hearing April 4, 1974, at Kansas City, Mo., in a hearing room to be later designated.

MC-FC-74226, Taylor Freight System, Inc., Philadelphia, Pa., Transferee, and Dependable Container Service, Inc., Brooklyn, N.Y., Transferor, and MC-FC-74488, Jetex Freight Systems, Inc.

Newton, Pa., Transferee, and James H. Russel, Smithfield, R.I., Transferor, now assigned March 4, 1974, at Washington, D.C., is postponed to April 9, 1974, at the Offices of the Interstate Commerce Commission, Washington, D.C.

MC 124211 Sub 234, Hilt Truck Line, Inc., now being assigned hearing April 1, 1974 (2 days), at Chicago, Illinois, in a hearing room to be later designated.

MC 124511 Sub 17, John F. Oliver, now being assigned hearing April 3, 1974 (3 days), at Chicago, Illinois, in a hearing room to be later designated.

MC 5227 Sub 10, Economy Movers, Inc., now being assigned hearing April 8, 1974 (1 week), at Chicago, Illinois, in a hearing room to be later designated.

MC 135751 Sub-6, Atlantic Carrier, Inc., now being assigned March 25, 1974, at Chicago, Ill., in a hearing room to be later designated.

MC-F-12027, Jenkins Truck Line, Inc. (Indiana)—Merger—Jenkins Truck Line, Inc. (Iowa), now being assigned March 26, 1974 (2 days), at Chicago, Ill., in a hearing room to be later designated.

MC 107295 Sub 658, Pre-Fab Transit Co., now being assigned March 28, 1974 (2 days), at Chicago, Ill., in a hearing room to be later designated.

MC 18459 Sub 8, Britton Motor Service, Inc., now being assigned April 1, 1974 (1 week), at Chicago, Ill., in a hearing room to be later designated.

MC 1668 Sub 5, Riteway Express, Inc., now assigned March 25, 1974, will be held in Room B-2231, 26 Federal Plaza, New York, N.Y.

FD 20812, Railway Express Agency, Inc., Notes, now being assigned continued prehearing conference April 8, 1974, at the Offices of the Interstate Commerce Commission, Washington, D.C.

MC 80430 Sub 126, Gateway Transportation Co., Inc., now assigned March 25, 1974, at Atlanta, Ga., will be held in Room 305, 1252 West Peachtree Street, N.W.

[SEAL] ROBERT L. OSWALD,
Secretary.

[FR Doc.74-4513 Filed 2-25-74;:854 am]

[Rule 19; Ex Parte No. 241; 11th Rev. Exemption No. 12]

ATLANTIC AND WESTERN RAILWAY CO.

Exemption Under Mandatory Car Service Rules

It appearing, that the railroads named herein own numerous plain boxcars; that under present conditions, there is virtually no demand for these cars on the lines of the car owners; that return of these cars to the car owners would result in their being stored idle on these lines; that such cars can be used by other carriers for transporting traffic offered for shipments to points remote from the car owners; and that compliance with Car Service Rules 1 and 2 prevents such use of plain boxcars owned by the railroads listed herein, resulting in unnecessary loss of utilization of such cars.

It is ordered, That pursuant to the authority vested in me by Car Service Rule 19, plain boxcars described in the Official Railway Equipment Register, I.C.C. R.E.R. No. 390, issued by W. J. Trezise, or successive issues thereof, as having mechanical designation XM, and bearing reporting marks assigned to the railroads named below, shall be exempt from the provisions of Car Service Rules 1(a), 2(a), and 2(b).

Atlantic and Western Railway Company
Reporting marks: ATW
Chicago & Illinois Midland Railway Company
Reporting marks: CIM
The La Salle and Bureau County Railroad Company
Reporting marks: LSBC
Richmond, Fredericksburg and Potomac Railroad Company
Reporting marks: RFP
Roscoe, Snyder and Pacific Railway Company[1]
Reporting marks: RSP
Vermont Railway, Inc.
Reporting marks: Rut or VTR
Wellsville, Addison & Galeton Railroad Corporation
Reporting marks: WAG

Effective February 15, 1974, and continuing in effect until further order of this Commission.

Issued at Washington, D.C., February 14, 1974.

INTERSTATE COMMERCE COMMISSION,
[SEAL] R. D. PFAHLER,
Agent.

[FR Doc.74-4512 Filed 2-25-74;8:45 am]

[Rule 19; Ex Parte No. 241; Amdt. No. 6 To 3d Revised Exemption No. 22]

EXEMPTION UNDER MANDATORY CAR SERVICE RULES

Upon further consideration of Third Revised Exemption No. 22 issued January 12, 1973.

It is ordered, That, under authority vested in me by Car Service Rule 19, Third Revised Exemption No. 22 to the Mandatory Car Service Rules ordered in Ex Parte No. 241 be, and it is hereby, amended to expire April 15, 1974.

This amendment shall become effective Februray 15, 1974.

Issued at Washington, D.C., February 12, 1974.

INTERSTATE COMMERCE COMMISSION,
[SEAL] R. D. PFAHLER,
Agent.

[FR Doc.74-4511 Filed 2-25-74;8:45 am]

FOURTH SECTION APPLICATIONS FOR RELIEF

FEBRUARY 21, 1974.

An application, as summarized below, has been filed requesting relief from the requirements of section 4 of the Interstate Commerce Act to permit common carriers named or described in the application to maintain higher rates and charges at intermediate points than those sought to be established at more distant points.

Protests to the granting of an application must be prepared in accordance with Rule 40 of the general rules of practice (49 CFR 1100.40) and filed on or before March 13, 1974.

FSA No. 42806—*Roofing and Building Material to Points in Southern Territory.* Filed by Southwestern Freight Bureau, Agent (No. B-458), for interested rail carriers. Rates on roofing and building material, in carloads, as described in the application, from points

[1] Addition.

in Arkansas, Louisiana, Missouri, Oklahoma, and Texas, to points in southern territory.

Grounds for relief—Rate relationship.

Tariff—Supplement 23 to Southwestern Freight Bureau, Agent, tariff SW/S-302-G, I.C.C. No. 4952. Rates are published to become effective on March 26, 1974.

FSA No. 42307—*Joint Water-Rail Container Rates—Yamashita-Shinnihon Line.* Filed by Yamashita-Shinnihon Line (No. 4), for itself and interested rail carriers. Rates on general commodities, between Japan and Korea, on the one hand, and rail stations and water carrier terminals on the U.S. Atlantic and Gulf Seaboard, on the other.

Grounds for relief—Water competition.

By the Commission.

[SEAL] ROBERT L. OSWALD, *Secretary.*

[FR Doc.74-4510 Filed 2-25-74;8:45 am]

[Ex Parte No. 302]

INCREASES IN EXPORT RATES ON GRAIN, GRAIN PRODUCTS, AND RELATED COMMODITIES—1973

FEBRUARY 21, 1974.

The Commission today has voted not to suspend and not to investigate the increases in the above-entitled proceeding which were filed pursuant to Special Permission No. 74-2400. Your attention is directed to the fact that this Special Permission provided that the supplements published pursuant thereto "shall bear an expiration date not beyond one year from the effective date which date may not be cancelled or extended except upon specific authorization of this Commission and all relief herein expires with that date."

By the Commission.

[SEAL] ROBERT L. OSWALD, *Secretary.*

[FR Doc.74-4508 Filed 2-25-74;8:45 am]

[Notice No. 31]

MOTOR CARRIER BOARD TRANSFER PROCEEDINGS

Synopses of orders entered by the Motor Carrier Board of the Commission pursuant to sections 212(b), 206(a), 211, 312(b), and 410(g) of the Interstate Commerce Act, and rules and regulations prescribed thereunder (49 CFR 1132), appear below:

Each application (except as otherwise specifically noted) filed after March 27, 1972, contains a statement by applicants that there will be no significant effect on the quality of the human environment resulting from approval of the application. As provided in the Commission's Special Rules of Practice any interested person may file a petition seeking reconsideration of the following numbered proceedings on or before March 18, 1974. Pursuant to section 17(8) of the Interstate Commerce Act, the filing of such a petition will postpone the effective date of the order in that proceeding pending its disposition. The matters relied upon by petitioners must be specified in their petitions with particularity.

No. MC-FC-74889. By order of February 20, 1974, the Motor Carrier Board approved the transfer to Bolduc-Goulet Express, Inc., Webster, Mass., of the operating rights in Certificates No. MC-17764 and MC-17764 (Sub-No. 1), issued October 29, 1956, and September 6, 1972, respectively to Bolduc's Express, Inc., Webster, Mass., and MC-59242 and MC-59242 (Sub-No. 1), issued March 2, 1953, and October 25, 1955, respectively to Goulet's Express, Inc., Putnum, Conn., authorizing the transportation of general and specified commodities from, to and between specified points in Massachusetts, Rhode Island and Connecticut. Francis P. Barrett, 60 Adams St., Milton, Mass. 02187. Attorney for transferee. Leonard E. Legoeuf, 297 Main St., Webster, Mass. 01570. Attorney for transferors.

No. MC-FC-74964. By order of February 20, 1974, the Motor Carrier Board approved the transfer to Firpo & Sons, Inc., doing business as Firpo's Moving & Storage, Marcus Hook, Pa., of the operating rights in certificate No. MC-25187 issued September 12, 1940, to William Kearney, doing business as Kearney's Moving, 250 West Coulter Street, Philadelphia, Pa. 19144, authorizing the transportation of household goods, between Philadelphia, Pa., on the one hand, and, on the other, points in New Jersey, Maryland, Virginia, Pennsylvania, New York, and the District of Columbia. Francis P. Desmond, 115 East 5th Street, Chester, Pa. 19013. Attorney for transferee.

No. MC-FC-74974. By order entered February 20, 1974, the Motor Carrier Board approved the transfer to Dependable Truck Lines, Inc., Enumclaw, Wash., of the operating rights set forth in Certificate No. MC-78830, issued April 28, 1961, to Moulden & Sons, Inc., Enumclaw, Wash., authorizing the transportation of general commodities, with the usual exceptions, between Seattle, Wash., and Carbonado, Wash., over specified routes, serving certain specified intermediate and off-route points; and general commodities, between Enumclaw, Wash., on the one hand, and, on the other, Mud Mountain Dam, Wash., over specified routes. James T. Johnson, 1610 IBM Bldg., Seattle, Wash. 98101, attorney for applicants.

No. MC-FC-74975. By order entered February 20, 1974, the Motor Carrier Board approved the transfer to Dependable Truck Lines, Inc., Enumclaw, Wash., of the operating rights set forth in Certificate No. MC-52342, issued January 3, 1956, to Joseph J. Fantello and Anthony J. Fantello, a partnership, doing business as Dependable Truck Lines, Enumclaw, Wash., authorizing the transportation of general commodities, with the usual exceptions, between Seattle, Wash., and Black Diamond, Wash., over specified routes, serving certain specified intermediate and off-route points. James T. Johnson, 1610 IBM Bldg., Seattle, Wash. 98101, attorney for applicants.

[SEAL] ROBERT L. OSWALD, *Secretary.*

[FR Doc.74-4507 Filed 2-25-74;8:45 am]

[Ex Parte No. 303]

INCREASED FREIGHT RATES AND CHARGES, 1974, NATIONWIDE

It appearing, that by order dated January 3, 1974, the Commission instituted an investigation into and concerning the revenue needs of the railroads of the United States, making all common carriers by railroad subject to the Interstate Commerce Act respondents in this proceeding;

It further appearing, that on January 7, 1974, substantially all of the Nation's railroads and certain other carriers having joint rates with such railroads filed schedules of increased rates and charges under authority of section 6 of the Interstate Commerce Act and the Commission's Special Permission order No. 74-2100, of January 3, 1974, said tariff schedules having been filed to become effective February 22, 1974, subject to possible suspension, as follows:

TARIFF OF INCREASED RATES AND CHARGES, X-303, issued jointly by Western Trunk Line Committee, Agent, its I.C.C. No. A-4905, and other designated agents:

Tariff X-303 and Supplements Nos. 1, 2, 3, 4, and 5 thereto:

It further appearing, that insofar as increases are hereinafter authorized, pending investigation, said increases will not have a significant adverse effect upon the quality of the human environment within the meaning of the National Environmental Policy Act of 1969;

It further appearing, that the Commission having considered the evidence and arguments of the parties as set forth in verified statements, protests, and replies, there is reason to believe from preliminary review that the schedules as filed would, if permitted to become effective, result in rates and charges which would be unjust and unreasonable and otherwise unlawful under the Interstate Commerce Act, therefore:

It is ordered, that the operation of the following schedules be, and it is hereby, suspended, and that the use thereof in interstate and foreign commerce be deferred to and including September 21, 1974, unless otherwise ordered by this Commission:

TARIFF OF INCREASED RATES AND CHARGES, X-303, issued jointly by Western Trunk Line Committee, Agent, its I.C.C. No. A-4905, and other designated agents:

Tariff X-303 and Supplements Nos. 1, 2, 3, 4, and 5 thereto:

It is further ordered, that, pending the completion of the investigation herein, the carriers parties to this proceeding be, and they are hereby, authorized to es-

tablish upon not less than 15 days' notice to the Commission and the public by filing and posting in the manner prescribed in the Interstate Commerce Act, an increase in rates and charges not to exceed 4 percent (except for disposition of fractions) subject to maximums no higher than specified in the suspended tariff of increased rates and charges, X–303, or in connecting link supplements proposed to be made subject to said tariff, X–303, and in no event to produce greater revenue in connection with any rate or charge on any particular commodity or service than proposed in X–303, and subject to refund provisions the same as set forth in that tariff, and subject to the further limitation that, in view of the pendency of Ex Parte No. 295, Sub-No. 1, Increased Freight Rates and Charges, 1973—Recyclable Materials, no interim increase is authorized on the commodities described in paragraph (m) of the general exceptions to tariff X–295–A;

It is further ordered, that the investigation heretofore instituted by our order of January 3, 1974, be, and it is hereby continued for the purpose of investigating the lawfulness of all the rates, charges, and regulations which were contained in the suspended schedules, as aforesaid, as well as the schedules herein authorized to be filed, with a view to making such findings and orders in the premises as the facts and circumstances shall warrant;

It is further ordered, that an oral hearing at Washington, D.C., is contemplated herein, the date of which will be set by subsequent order;

It is further ordered, that in making effective any increases in rates and charges herein authorized, the carriers parties to this proceeding be, and they are hereby, required to maintain and preserve all existing port relationships (including those involving Great Lakes and Pacific Coast ports) duly established by order of the Commission or recognized customs of the trade, and to observe the prohibitions of the Interstate Commerce Act with regard to unjust discrimination and undue and unreasonable preference and prejudice;

And it is further ordered, that all outstanding orders of the Commission be, and they are hereby, modified to the extent necessary to permit the increases authorized herein to become effective.

[Fourth Section Order No. 20445]

It appearing, that carriers parties to the proceeding applied for relief from the provisions of Section 4 of the Act necessary to establish the rates and charges originally sought; that the increases in rates and charges authorized herein cannot be published and made effective without producing in some instances rates or charges that yield greater compensation in the aggregate for the transportation of like kind of property for a shorter than for a longer distance over the same line or route in the same direction, or greater compensation as a through rate or charge than the aggregate-of-intermediate rates or charges subject to the Act, in contravention of section 4 thereof; that the increased cost of railroad operation necessitates the increases in rates and charges involved in this proceeding which cannot be made effective without fourth-section relief; that application of the increased charges to or from more distant points will not result in the establishment of rates to or from more distant points that are not reasonably compensatory; that no protestant adequately opposed issuance of the fourth-section relief sought on the ground that it would be adverseley affected by the fourth-section departures that may be created by the increased rates; and that a special case has been presented in which the Commission may authorize relief from the provisions of section 4;

It is ordered, that carriers subject to the Interstate Commerce Act and parties to said proceeding be, and they are hereby, authorized to establish and maintain the increased rates and charges described herein without observing the provisions of Section 4 of the Act;

It is further ordered, that parties to said proceeding be, and they are hereby, authorized to establish and maintain rates and charges permitted to become effective in this order without observing the long-and-short-haul provisions of section 4 of the Act in cases arising out of the failure to apply the full increases in rates and charges over interstate routes between points in a single State, in turn caused by the failure of the State authorities to authorize the full increases permitted in this proceeding;

And it is further ordered, that in those instances in which rates in contravention of section 4 are established under authority contained herein, the schedules containing such rates shall make reference to this order in the manner required by Rule 28 of Tariff Circular No. 20.

Amendment To Special Permission No. 74–2100, Authorizing Certain Departures From The Commission's Published Tariff Regulations

It is ordered, that Special Permission No. 74–2100, be, and it is hereby, amended to permit the establishment of the increases in freight rates and charges authorized by the Commission in this order, subject to the terms, conditions, and limitations provided therein.

By the Commission.

[SEAL] ROBERT L. OSWALD, *Secretary.*

[FR Doc.74–4509 Filed 2–25–74;8:45 am]

[Fourth Section Order No. 20446]

WESTERN TRUNK LINE COMMITTEE

Approval of Increased Rates and Charges

Order. At a general session of the Interstate Commerce Commission, held at its office in Washington, D.C., on the 21st day of February 1974.

It appearing, that carriers, parties to tariffs named in Fourth Section Application No. 42780, filed by the Western Trunk Line Committee, Agent, applied for relief from the provisions of section 4 of the Act necessary to establish the increases in rates and charges authorized herein which cannot be made effective without producing in some instances rates or charges that yield greater compensation in the aggregate for the transportation of like kind of property for a shorter than for a longer distance over the same line or route in the same direction in contravention of section 4 thereof; that changed conditions necessitate the increases in the rail rates and charges involved in this proceeding which cannot be made effective without fourth-section relief; that application of the increased charges to or from more distant points will not result in the establishment of rates to or from more distant points that are not reasonably compensatory; that no protestant adequately opposed issuance of the fourth-section relief sought on the ground that it would be adversely affected by the fourth-section departures that may be created by the increased rates; and that a special case has been presented in which the Commission may authorize relief from the provisions of section 4;

It is ordered, that carriers subject to the Interstate Commerce Act and parties to said fourth-section application be, and they are hereby, authorized to establish and maintain the increased rates and charges described herein without observing the provisions of section 4 of the Act;

And it is further ordered, that in those instances in which rates in contravention of section 4 are established under authority contained herein, the schedules containing such rates shall make reference to this order in the manner required by Rule 28 of Tariff Circular No. 20.

By the Commission.

[SEAL] ROBERT L. OSWALD, *Secretary.*

[FR Doc.74–4514 Filed 2–25–74;8:45 am]

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PART II

ENVIRONMENTAL PROTECTION AGENCY

■

ASBESTOS MANUFACTURING POINT SOURCE CATEGORY

Effluent Limitations Guidelines

Title 40—Protection of the Environment

CHAPTER I—ENVIRONMENTAL PROTECTION AGENCY

SUBCHAPTER N—EFFLUENT GUIDELINES AND STANDARDS

PART 427—ASBESTOS MANUFACTURING POINT SOURCE CATEGORY

On October 30, 1973, notice was published in the FEDERAL REGISTER, (38 FR 22606) that the Environmental Protection Agency (EPA or Agency) was proposing effluent limitations guidelines for existing sources and standards of performance and pretreatment standards for new sources within the asbestos-cement pipe, asbestos-cement sheet, asbestos paper (starch binder), asbestos paper (elastomeric binder), asbestos millboard, asbestos roofing products, and asbestos floor tile subcategories of the asbestos manufacturing category of point sources.

The purpose of this notice is to establish final effluent limitations guidelines for existing sources and standards of performance and pretreatment standards for new sources in the asbestos manufacturing category of point sources, by amending 40 CFR Chapter I, Subchapter N, to add a new Part 427. This final rulemaking is promulgated pursuant to sections 301, 304 (b) and (c), 306 (b) and (c) fi and 307(c) of the Federal Water Pollution Control Act, as amended, (the Act); 33 U.S.C. 1251, 1311, 1314 (b) and (c), 1316 (b) and (c), and 1317(c); 86 Stat. 816 et seq.; Pub. L. 92-500. Regulations regarding cooling water intake structures for all categories of point sources under section 316(b) of the Act will be promulgated in 40 CFR 402.

In addition, the EPA is simultaneously proposing a separate provision which appears in the proposed rules section of the FEDERAL REGISTER, stating the application of the limitations and standards set forth below to users of publicly owned treatment works which are subject to pretreatment standards under section 307(b) of the Act. The basis of that proposed regulation is set forth in the associated notice of proposed rulemaking.

The legal basis, methodology and factual conclusions which support promulgation of this regulation were set forth in substantial detail in the notice of public review procedures published August 6, 1973 (38 FR 21202) and in the notice of proposed rulemaking for the asbestos-cement pipe, asbestos-cement sheet, asbestos paper (starch binder), asbestos paper (elastomeric binder), asbestos millboard, asbestos roofing products, and asbestos floor tile subcategories. In addition, the regulations as proposed were supported by two other documents: (1) the document entitled "Development Document for Proposed Effluent Limitations Guidelines and New Source Performance Standards for the Building, Construction and Paper Segment of the Asbestos Manufacturing Point Source Category" (October 1973) and (2) the document entitled "Economic Analysis of Proposed Effluent Guidelines, the Asbestos Products Manufacturing Industry (September 1973). Both of these documents were made available to the public and circulated to interested persons at approximately the time of publication of the notice of proposed rulemaking.

Interested persons were invited to participate in the rulemaking by submitting written comments within 30 days from the date of publication. Prior public participation in the form of solicited comments and responses from the States, Federal agencies, and other interested parties were described in the preamble to the proposed regulation. The EPA has considered carefully all of the comments received and a discussion of these comments with the Agency's response thereto follows in this document.

(a) *Summary of comments.* The following responded to the request for comments which was made in the preamble to the proposed regulation: Colorado Dept. of Public Health, Michigan Dept. of Natural Resources, Center for Science in the Public Interest, the Mead Corporation, Armstrong Cork Company, Dept. of Health, Education and Welfare, County Sanitation Districts of Los Angeles County, Johns-Manville Corporation, the Flintkote Company, and the Effluent Standards and Water Quality Information Advisory Committee.

Each of the comments received was carefully reviewed and analyzed. The following is a summary of the significant comments and EPA's response to those comments.

(1) A commenter was concerned that the limitations could be interpreted as gross values without consideration of pollutants in incoming waters. This comment applies in general to BOD5 and COD limitations for most of the subcategories.

The limitations on BOD and COD have been reevaluated. The above comment is significant in all subcategories with a BOD or COD limitation. In the asbestos-cement pipe and asbestos-cement sheet subcategories, the small quantities of BOD added by the process do not warrant a limitation. In the paper subcategories, BOD is incidently removed by the best practicable control technology currently available (sedimentation). If the suspended solids are controlled to the extent required by the limitations, BOD concentrations will also be reduced. Therefore, the BOD5 limitation has been eliminated from these subcategories. In the roofing and floor tile subcaterogies, COD must be retained as a significant control parameter. The raw water entering the processes may contain significant amounts of COD. It is the intent of the Agency that the limitations in these subcategories be considered as net values over water entering the process. This is accomplished by the special definition for COD in the roofing and floor tile subcategories.

(2) Comments were received objecting to the use of the BOD5 parameter when COD and/or TOC would be a more accurrate measure of the organic matter in waste waters from this industry.

EPA agrees with this comment, however, BOD5 is being dropped as a control parameter for the reasons cited in the above comment.

(3) One commenter pointed out ambiguous statements in the Development Document and the preamble to the proposed regulation where the asbestos content of suspended solids was discussed. On the one hand, the documents claim asbestos may be a large percentage of the suspended solids, and then state that in general this percentage is small.

It is acknowledged that an erroneous conclusion could have been drawn that all subcategories produce suspended solids in process waste waters with a large percentage of asbestos fibers. This conclusion is true in only five of the identified subcategories. In the roofing and floor tile subcategories, suspended solids contain little, if any, asbestos fibers.

(4) One comment stated that asbestos-cement pipe plants should have a no discharge requirement for 1977, since some multi-product plants making asbestos-cement pipe already have no discharge. Allowing pipe plants to have a discharge will encourage the construction of single product, asbestos-cement pipe plants.

EPA has determined that the technology is not available to allow the setting of a no discharge limitation for 1977 or for new sources in the asbestos-cement pipe subcategory. However, there are many incentives for the construction of multiproduct plants. These incentives include substantial savings from decreased water consumption, raw water and waste water treatment, land use, and monitoring requirements. Such built in incentives will not be ignored by industry.

(5) Another comment argued that the existence of one or two plants in a subcategory with no discharge was sufficient basis to set a no discharge limitation for that subcategory. A specific case mentioned was the asbestos paper (starch binder) subcategory.

The experience at the one plant which is apparently achieving no discharge has not been sufficiently documented or been continuous for a substantial period of time to justify applying the technology to all other plants in this subcategory by 1977 accordingly, it is the opinion of EPA that this technology would not qualify as best practicable control technology currently available as defined by the Act.

(6) A question was raised during the comment period concerning the application of best available technology economically achievable to some of the new source performance standards. The commenter claimed that new plants should use best practicable control technology currently available.

In the case of the asbestos paper, asbestos-cement sheet, and asbestos roofing subcategories, the technology does exist for total recycle as proven by a few plants in each subcategory. As mentioned in the previous comment, these few plants were not sufficient to set a no discharge using

best practicable control technology currently available as defined by the Act. A more stringent limitation for new sources is deemed feasible since they have additional flexibilities to optimize in-process controls and end-of-line pollution control measures.

(7) A question was raised with respect to the logic for different ratios of daily to monthly limitations employed in the various subcategories.

These numbers were based on the data available on raw waste loads and treatment efficiencies, and the fluctuations normally experienced in each subcategory. The manufacturing of asbestos-cement products produced greater fluctuations in raw loads than the other subcategories. The regulations therefore reflect this finding, the ratio of daily maximum to monthly average limitations are higher for the asbestos-cement pipe and asbestos-cement sheet subcategories than the other subcategories with allowable discharges.

(b) *Revisions of the proposed regulations prior to promulgation.* As a result of public comments, continuing review and evaluation of the proposed regulation by EPA, the following changes have been made in the regulation.

(1) Sections 427.21, 427.31, 427.41, 427.51, 427.61, and 427.71 entitled "Specialized Definitions" now include references to general definitions and methods of analysis in 40 CFR 401 which reduces the need for some specialized definitions in this regulation.

(2) The BOD5 limitations in the asbestos-cement pipe, asbestos-cement sheet, asbestos paper (starch binder) and asbestos paper (elastomeric binder) subcategories have been eliminated. In the asbestos-cement subcategories, the low levels of BOD5 do not warrant a limitation. The incoming water often contains equal or greater amounts of BOD5 than the limitations. In the paper subcategories, the BOD5 is present as starch which is removed by settling. The efficiency of treatment is more accurately measured by the suspended solids parameter.

(3) The COD limitations in the roofing and floor tile subcategories have been retained. However, these limitations can not be used as gross figures due to the presence of relatively high COD values in incoming waters. The regulations as promulgated for these subcategories define COD as the COD added to the process waste waters.

(4) The preamble to the proposed regulations recommended that solid wastes from all subcategories should be disposed of so as to prevent horizontal or vertical migration of asbestos fibers. As explained above in the comment section, not all subcategories produce a solid waste with a significant amount of asbestos fibers. Therefore, in the preamble to the proposed regulation, the discussion of solid waste control in the "Non-water Quality Aspects" section should not be considered to be applicable to solid waste generated by the waste water treatment processes from the roofing and floor tile subcategories.

(5) Section 304(b)(1)(B) of the Act provides for "guidelines" to implement the uniform national standards of section 301(b)(1)(A). Thus Congress recognized that some flexibility was necessary in order to take into account the complexity of the industrial world with respect to the practicability of pollution control technology. In conformity with the Congressional intent and in recognition of the possible failure of these regulations to account for all factors bearing on the practicability of control technology, it was concluded that some provision was needed to authorize flexibility in the strict application of the limitations contained in the regulation where required by special circumstances applicable to individual dischargers. Accordingly, a provision allowing flexibility in the application of the limitations representing best practicable control technology currently available has been added to each subpart, to account for special circumstances that may not have been adequately accounted for when these regulations were developed.

(c) *Economic impact.* The changes to the regulations mentioned above will not affect the results of the economic analysis prepared for the proposed regulation.

(d) *Cost-benefit analysis.* The detrimental effects of the constituents of waste waters now discharged by point sources within the building, construction and paper segment of the asbestos manufacturing point source category are discussed in Section VI of the report entitled "Development Document for Effluent Limitations Guidelines for the Building, Construction and Paper Segment of the Asbestos Manufacturing Point Source Category" (February 1974). It is not feasible to quantify in economic terms, particularly on a national basis, the costs resulting from the discharge of these pollutants to our Nation's waterways. Nevertheless, as indicated in Section VI, the pollutants discharged have substantial and damaging impacts on the quality of water and therefore on its capacity to support healthy populations of wildlife, fish and other aquatic wildlife and on its suitability for industrial, recreational and drinking water supply uses.

The total cost of implementing the effluent limitations guidelines includes the direct capital and operating costs of the pollution control technology employed to achieve compliance and the indirect economic and environmental costs identified in Section VIII and in the supplementary report entitled "Economic Analysis of Proposed Effluent Guidelines the Asbestos Products Manufacturing Industry" (September 1973). Implementing the effluent limitations guidelines will substantially reduce the environmental harm which would otherwise be attributable to the continued discharge of polluted waste waters from existing and newly constructed plants in the asbestos manufacturing industry. The Agency believes that the benefits of thus reducing the pollutants discharged justify the associated costs which, though substantial in absolute terms, represent a relatively small percentage of the total capital investment in the industry.

(e) *Solid waste control.* Solid waste control must be considered. The waterborne wastes from the asbestos industry may contain a considerable volume of asbestos particles as a part of the suspended solids pollutant. Best practicable control technology and best available control technology as they are known today, require disposal of the pollutants control technology as they are known removed from waste waters in this industry in the form of solid wastes and liquid concentrates. In some cases these are nonhazardous substances requiring only minimal custodial care. However, some constituents may be hazardous and may require special consideration. In order to ensure long term protection of the environment from these hazardous or harmful constituents, special consideration of disposal sites must be made. All landfill sites where such hazardous wastes are disposed should be selected so as to prevent horizontal and vertical migration of these contaminants to ground or surface waters. In cases where geologic conditions may not reasonably ensure this, adequate precautions (e.g., impervious liners) should be taken to ensure long term protection to the environment from hazardous materials. Where appropriate the location of solid hazardous materials disposal sites should be permanently recorded in the appropriate office of the legal jursdiction in which the site is located.

(f) *Publication of information on processes, procedures, or operating methods which result in the elimination or reduction of the discharge of pollutants.* In conformance with the requirements of section 304(c), a manual entitled, "Development Document for Effluent Limitations Guidelines and New Source Performance Standards for the Building, Construction and Paper Segment of the Asbestos Manufacturing Point Source Category," has been published and is available for purchase from the Government Printing Office, Washington, D.C. 20401, for a nominal fee.

(g) *Final rulemaking.* In consideration of the foregoing, 40 CFR Chapter I, Subchapter N is hereby amended by adding a new Part 427, Asbestos Manufacturing Point Source Category, to read as set forth below. This final regulation is promulgated as set forth below and shall be effective April 29, 1974.

Dated: February 15, 1974.

JOHN QUARLES,
Acting Administrator.

PART 427—ASBESTOS MANUFACTURING POINT SOURCE CATEGORY

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Subpart A—Asbestos-Cement Pipe Subcategory

§ 427.10 Applicability; description of the asbestos-cement pipe subcategory.

The provisions of this subpart are applicable to discharges resulting from the process in which asbestos, Portland cement, silica and other ingredients are used in the manufacturing of asbestos-cement pipe.

§ 427.11 Specialized definitions.

For the purpose of this subpart:

(a) Except as provided below, the general definitions, abbreviations and methods of analysis set forth in 40 CFR 401 shall apply to this subpart.

§ 427.12 Effluent limitations guidelines representing the degree of effluent reduction attainable by the application of the best practicable control technology currently available.

(a) In establishing the limitations set forth in this section, EPA took into account all information it was able to collect, develop and solicit with respect to factors (such as age and size of plant, raw materials, manufacturing processes, products produced, treatment technology available, energy requirements and costs) which can affect the industry subcategorization and effluent levels established. It is, however, possible that data which would affect these limitations have not been available and, as a result, these limitations should be adjusted for certain plants in this industry. An individual discharger or other interested person may submit evidence to the Regional Administrator (or to the State, if the State has the authority to issue NPDES permits) that factors relating to the equipment or facilities involved, the process applied, or other such factors related to such discharger are fundamentally different from the factors considered in the establishment of the guidelines. On the basis of such evidence or other available information, the Regional Administrator (or the State) will make a written finding that such factors are or are not fundamentally different for that facility compared to those specified in the Development Document. If such fundamentally different factors are found to exist, the Regional Administrator or the State shall establish for the discharger effluent limitations in the NPDES permit either more or less stringent than the limitations established herein, to the extent dictated by such fundamentally different factors. Such limitations must be approved by the Administrator of the Environmental Protection Agency. The Administrator may approve or disapprove such limitations, specify other limitations, or initiate proceedings to revise these regulations.

(b) The following limitations establish the quantity or quality of pollutants or pollutant properties, controlled by this section, which may be discharged by a point source subject to the provisions of this subpart after application of the best practicable control technology currently available:

Effluent characteristic	Effluent limitations	
	Maximum for any 1 day	Average of daily values for 30 consecutive days shall not exceed—
	Metric units (kg/kkg of product)	
TSS	0.57	0.19
pH	Within the range 6.0 to 9.0.	
	English units (lb/ton of product)	
TSS	1.14	0.38
pH	Within the range 6.0 to 9.0	

§ 427.13 Effluent limitations guidelines representing the degree of effluent reduction attainable by the application of the best available technology economically achievable.

The following limitations establish the quantity or quality of pollutants or pollutants properties which may be discharged by a point source subject to the provisions of this subpart after application of the best available technology economically achievable: there shall be no discharge of process waste water pollutants to navigable waters.

§ 427.14 [Reserved]

§ 427.15 Standards of performance for new sources.

The following standards of performance establish the quantity or quality of

pollutants or pollutant properties, controlled by this section, which may be discharged by a new source subject to the provisions of this subpart:

Effluent characteristic	Effluent limitations: Maximum for any 1 day	Effluent limitations: Average of daily values for 30 consecutive days shall not exceed—
	Metric units (kg/kkg of product)	
TSS	0.57	0.19
pH	Within the range 6.0 to 9.0.	
	English units (lb/ton of product)	
TSS	1.14	0.38
pH	Within the range 6.0 to 9.0.	

§ 427.16 Pretreatment standards for new sources.

The pretreatment standards under section 307(c) of the Act for a source within the asbestos-cement pipe subcategory, which is a user of a publicly owned treatment works (and which would be a new source subject to section 306 of the Act, if it were to discharge pollutants to the navigable waters), shall be the standard set forth in 40 CFR 128, except that, for the purpose of this section, 40 CFR 128.133 shall be amended to read as follows:

In addition to the prohibitions set forth in 40 CFR 128.131, the pretreatment standard for incompatible pollutants introduced into a publicly owned treatment works shall be the standard of performance for new sources specified in 40 CFR 427.15; *Provided*, That, if the publicly owned treatment works which receives the pollutants is committed, in its NPDES permit, to remove a specified percentage of any incompatible pollutant, the pretreatment standard applicable to users of such treatment works shall, except in the case of standards providing for no discharge of pollutants, be correspondingly reduced in stringency for that pollutant.

Subpart B—Asbestos-Cement Sheet Subcategory

§ 427.20 Applicability; description of the asbestos-cement sheet subcategory.

The provisions of this subpart are applicable to discharges resulting from the process in which asbestos, Portland cement, silica, and other ingredients are used in the manufacturing of asbestos-cement sheets. Discharges resulting from manufacture of asbestos-cement sheet laboratory tops are specifically excluded from the provisions of this subpart.

§ 427.21 Specialized definitions.

For the purpose of this subpart:

(a) Except as provided below, the general definitions, abbreviations and methods of analysis set forth in 40 CFR 401 shall apply to this subpart.

§ 427.22 Effluent limitations guidelines representing the degree of effluent reduction attainable by the application of the best practicable control technology currently available.

(a) In establishing the limitations set forth in this section, EPA took into account all information it was able to collect, develop and solicit with respect to factors (such as age and size of plant, raw materials, manufacturing processes, products produced, treatment technology available, energy requirements and costs) which can affect the industry subcategorization and effluent levels established. It is, however, possible that data which would affect these limitations have not been available and, as a result, these limitations should be adjusted for certain plants in this industry. An individual discharger or other interested person may submit evidence to the Regional Administrator (or to the Sate, if the State has the authority to issue NPDES permits) that factors relating to the equipment or facilities involved, the process applied, or other such factors related to such discharger are fundamentally different from the factors considered in the establishment of the guidelines. On the basis of such evidence or other available information, the Regional Administrator (or the State) will make a written finding that such factors are or are not fundamentally different for that facility compared to those specified in the Development Document. If such fundamentally different factors are found to exist, the Regional Administrator or the State shall establish for the discharger effluent limitations in the NPDES permit either more or less stringent than the limitations established herein, to the extent dictated by such fundamentally different factors. Such limitations must be approved by the Administrator of the Environmental Protection Agency. The Administrator may approve or disapprove such limitations, specify other limitations, or initiate proceedings to revise these regulations.

(b) The following limitations establish the quantity or quality of pollutants or pollutant properties, controlled by this section, which may be discharged by a point source subject to the provisions of this subpart after application of the best practicable control technology currently available:

Effluent characteristic	Effluent limitations: Maximum for any 1 day	Effluent limitations: Average of daily values for 30 consecutive days shall not exceed—
	Metric units (kg/kkg of product)	
TSS	0.63	0.23
pH	Within the range 6.0 to 9.0.	
	English units (lb/ton of product)	
TSS	1.35	0.45
pH	Within the range 6.0 to 9.0.	

§ 427.23 Effluent limitations guidelines representing the degree of effluent reduction attainable by the application of the best available technology economically achievable.

The following limitations establish the quantity or quality of pollutants or pollutant properties which may be discharged by a point source subject to the provisions of this subpart after application of the best available technology economically achievable: there shall be no discharge of process waste water pollutants to navigable waters.

§ 427.24 [Reserved]

§ 427.25 Standards of performance for new sources.

The following standards of performance establish the quantity or quality of pollutants or pollutant properties which may be discharged by a new source subject to the provisions of this subpart: there shall be no discharge of process waste waters pollutants to navigable waters.

§ 427.26 Pretreatment standards for new sources.

The pretreatment standards under section 307(c) of the Act for a source within the asbestos-cement sheet subcategory, which is a user of a publicly owned treatment works (and which would be a new source subject to section 306 of the Act, if it were to discharge pollutants to the navigable waters), shall be the standard set forth in 40 CFR 128, except that, for the purpose of this section, 40 CFR 128.133 shall be amended to read as follows:

In addition to the prohibitions set forth in 40 CFR 128.131, the pretreatment standard for incompatible pollutants introduced into a publicly owned treatment works shall be the standard of performance for new sources specified in 40 CFR 427.25; *Provided*, That, if the publicly owned treatment works which receives the pollutants is committed, in its NPDES permit, to remove a specified percentage of any incompatible pollutant, the pretreatment standard applicable to users of such treatment works shall, except in the case of standards providing for no discharge of pollutants, be correspondingly reduced in stringency for that pollutant.

Subpart C—Asbestos Paper (Starch Binder) Subcategory

§ 427.30 Applicability; description of the asbestos paper (starch binder) subcategory.

The provisions of this subpart are applicable to discharges resulting from the process in which asbestos, starch binders and other ingredients are used in the manufacture of asbestos paper (starch binder).

§ 427.31 Specialized definitions.

For the purpose of this subpart:

(a) Except as provided below, the general definitions, abbreviations and methods of analysis set forth in 40 CFR Part 401 shall apply to this subpart.

§ 427.32 Effluent limitations guidelines representing the degree of effluent reduction attainable by the application of the best practicable control technology currently available.

(a) In establishing the limitations set forth in this section, EPA took into account all information it was able to collect, develop and solicit with respect to factors (such as age and size of plant, raw materials, manufacturing processes, products produced, treatment technology available, energy requirements and costs) which can affect the industry subcategorization and effluent levels established.

It is, however, possible that data which would affect these limitations have not been available and, as a result, those limitations should be adjusted for certain plants in this industry. An individual discharger or other interested person may submit evidence to the Regional Administrator (or to the State, if the State has the authority to issue NPDES permits) that factors relating to the equipment or facilities involved, the process applied, or other such factors related to such discharger are fundamentally different from the factors considered in the establishment of the guidelines. On the basis of such evidence or other available information, the Regional Administrator (or the State) will make a written finding that such factors are or are not fundamentally different for that facility compared to those specified in the Development Document. If such fundamentally different factors are found to exist, the Regional Administrator or the State shall establish for the discharger effluent limitations in the NPDES permit either more or less stringent than the limitations established herein, to the extent dictated by such fundamentally different factors. Such limitations must be approved by the Administrator of the Environmental Protection Agency. The Administrator may approve or disapprove such limitations, specify other limitations, or initiate proceedings to revise these regulations.

(b) The following limitations establish the quantity or quality of pollutants or pollutant properties, controlled by this section, which may be discharged by a point source subject to the provisions of this subpart after application of the best practicable control technology currently available:

Effluent characteristic	Effluent limitations: Maximum for any 1 day	Effluent limitations: Average of daily values for 30 consecutive days shall not exceed—
	Metric units (kg/kkg of product)	
TSS	0.55	0.35
pH	Within the range 6.0 to 9.0	
	English units (lb/ton of product)	
TSS	1.10	0.70
pH	Within the range 6.0 to 9.0	

§ 427.33 Effluent limitations guidelines representing the degree of effluent reduction attainable by the application of the best available technology economically achievable.

The following limitations establish the quantity or quality of pollutants or pollutant properties which may be discharged by point source subject to the provisions of this subpart after application of the best available technology economically achievable: there shall be no discharge of process waste water pollutants to navigable waters.

§ 427.34 [Reserved]

§ 427.35 Standards of performance for new sources.

The following standards of performance establish the quantity or quality of pollutants or pollutant properties which may be discharged by a new source subject to the provisions of this subpart: there shall be no discharge of process waste water pollutants to navigable waters.

§ 427.36 Pretreatment standards for new sources.

The pretreatment standards under section 307(c) of the Act for a source within the asbestos paper (starch binder) subcategory, which is a user of a publicly owned treatment works (and which would be a new source subject to section 306 of the Act, if it were to discharge pollutants to the navigable waters), shall be the standard set forth in 40 CFR Part 128, except that, for the purpose of this section, 40 CFR 128.133 shall be amended to read as follows:

In addition to the prohibitions set forth in 40 CFR 128.131, the pretreatment standard for incompatible pollutants introduced into a publicly owned treatment works shall be the standard of performance for new sources specified in 40 CFR 427.35; *Provided*, That, if the publicly owned treatment works which receives the pollutants is committed, in its NPDES permit, to remove a specified percentage of any incompatible pollutant, the pretreatment standard applicable to users of such treatment works shall, except in the case of standards providing for no discharge of pollutants, be correspondingly reduced in stringency for that pollutant.

Subpart D—Asbestos Paper (Elastomeric Binder) Subcategory

§ 427.40 Applicability; description of the asbestos paper (elastomeric binder) subcategory.

The provisions of this subpart are applicable to discharges resulting from the process in which asbestos, elastromeric binder, and other ingredients are used in the manufacture of asbestos paper (elastomeric binder).

§ 427.41 Specialized definitions.

For the purpose of this subpart:

(a) Except as provided below, the general definitions, abbreviations and methods of analysis set forth in 40 CFR 401 shall apply to this subpart.

§ 427.42 Effluent limitations guidelines representing the degree of effluent reduction attainable by the application of the best practicable control technology currently available.

(a) In establishing the limitations set forth in this section, EPA took into account all information it was able to collect, develop and solicit with respect to factors (such as age and size of plant, raw materials, manufacturing processes, products produced, treatment technology available, energy requirements and costs) which can affect the industry subcategorization and effluent levels established. It is, however, possible that data which would affect these limitations have not been available and, as a result, these limitations should be adjusted for certain plants in this industry. An individual discharger or other interested person may submit evidence to the Regional Administrator (or to the State, if the State has the authority to issue NPDES permits) that factors relating to the equipment or facilities involved, the process applied, or other such factors related to such discharger are fundamentally different from the factors considered in the establishment of the guidelines. On the basis of such evidence or other available information, the Regional Administrator (or the State) will make a written finding that such factors are or are not fundamentally different for that facility compared to those specified in the Development Document. If such fundamentally different factors are found to exist, the Regional Administrator or the State shall establish for the discharger effluent limitations in the NPDES permit either more or less stringent than the limitations established herein, to the extent dictated by such fundamentally different factors. Such limitations must be approved by the Administrator of the Environmental Protection Agency. The Administrator may approve or disapprove such limitations, specify other limitations, or initiate proceedings to revise these regulations.

(b) The following limitations establish the quantity or quality of pollutants or pollutant properties, controlled by this section, which may be discharged by a point source subject to the provisions of this subpart after application of the best practicable control technology currently available:

Effluent characteristic	Effluent limitations: Maximum for any 1 day	Effluent limitations: Average of daily values for 30 consecutive days shall not exceed—
	Metric units (kg/kkg of product)	
TSS	0.55	0.35
pH	Within the range 6.0 to 9.0.	
	English units (lb/ton of product)	
TSS	1.10	0.70
pH	Within the range 6.0 to 9.0	

§ 427.43 Effluent limitations guidelines representing the degree of effluent reduction attainable by the application of the best available technology economically achievable.

The following limitations establish the quantity or quality of pollutants or pollutant properties which may be discharged by a point source subject to the provisions of this subpart after application of the best available technology economically achievable: there shall be no discharge of process waste water pollutants to navigable waters.

§ 427.44 [Reserved]

§ 427.45 Standards of performance for new sources.

The following standards of performance establish the quantity or quality of pollutants or pollutant properties, controlled by this section, which may be discharged by a new source subject to the provisions of this subpart:

Effluent characteristic	Effluent limitations: Maximum for any 1 day	Effluent limitations: Average of daily values for 30 consecutive days shall not exceed—
	Metric units (kg/kkg of product)	
TSS	0.55	0.35
pH	Within the range 6.0 to 9.0	
	English units (lb/ton of product)	
TSS	1.10	0.70
pH	Within the range 6.0 to 9.0	

§ 427.46 Pretreatment standards for new sources.

The pretreatment standards under section 307(c) of the Act for a source within the asbestos paper (elastomeric binder) subcategory, which is a user of a publicly owned treatment works (and which would be a new source subject to section 306 of the Act, if it were to discharge pollutants to the navigable waters), shall be the standard set forth in 40 CFR Part 128, except that, for the purpose of this section, 40 CFR 128.133 shall be amended to read as follows:

In addition to the prohibitions set forth in 40 CFR 128.131, the pretreatment standard for incompatible pollutants introduced into a publicly owned treatment works shall be the standard of performance for new sources specified in 40 CFR 427.45; *Provided*, That, if the publicly owned treatment works which receives the pollutants is committed, in its NPDES permit, to remove a specified percentage of any incompatible pollutant, the pretreatment standard applicable to users of such treatment works shall, except in the case of standards providing for no discharge of pollutants, be correspondingly reduced in stringency for that pollutant.

Subpart E—Asbestos Millboard Subcategory

§ 427.50 Applicability; description of the asbestos millboard subcategory.

The provisions of this subpart are applicable to discharges resulting from the process in which asbestos in combination with various other materials such as cement, starch, clay, lime, and mineral wool are used in the manufacture of asbestos millboard.

§ 427.51 Specialized definitions.

For the purpose of this subpart:

(a) Except as provided below, the general definitions, abbreviations and methods of analysis set forth in 40 CFR Part 401 shall apply to this subpart.

§ 427.52 Effluent limitations guidelines representing the degree of effluent reduction attainable by the application of the best practicable control technology currently available.

(a) In establishing the limitations set forth in this section, EPA took into account all information it was able to collect, develop and solicit with respect to factors (such as age and size of plant, raw materials, manufacturing processes, products produced, treatment technology available, energy requirements and costs) which can affect the industry subcategorization and effluent levels established. It is, however, possible that data which would affect these limitations have not been available and, as a result, these limitations should be adjusted for certain plants in this industry. An individual discharger or other interested person may submit evidence to the Regional Administrator (or to the State, if the State has the authority to issue NPDES permits) that factors relating to the equipment or facilities involved, the process applied, or other such factors related to such discharger are fundamentally different from the factors considered in the establishment of the guidelines. On the basis of such evidence or other available information, the Regional Administrator (or the State) will make a written finding that such factors are or are not fundamentally different for that facility compared to those specified in the Development Document. If such fundamentally different factors are found to exist, the Regional Administrator or the State shall establish for the discharger effluent limitations in the NPDES permit either more or less stringent than the limitations established herein, to the extent dictated by such fundamentally different factors. Such limitations must be approved by the Administrator of the Environmental Protection Agency. The Administrator may approve or disapprove such limitations, specify other limitations, or initiate proceedings to revise these regulations.

(b) The following limitations establish the quantity or quality of pollutants or pollutant properties which may be discharged by a point source subject to the provisions of this subpart after application of the best practicable control technology currently available: there shall be no discharge of process waste water pollutants to navigable waters.

§ 427.53 Effluent limitations guidelines representing the degree of effluent reduction attainable by the application of the best available technology economically achievable.

The following limitations establish the quantity or quality of pollutants or pollutant properties which may be discharged by a point source subject to the provisions of this subpart after application of the best available technology economically achievable: there shall be no discharge of process waste water pollutants to navigable waters.

§ 427.54 [Reserved]

§ 427.55 Standards of performance for new sources.

The following standards of performance establish the quantity or quality of pollutants or pollutant properties which may be discharged by a new source subject to the provisions of this subpart: there shall be no discharge of process waste water pollutants to navigable waters.

§ 427.56 Pretreatment standards for new sources.

The pretreatment standards under section 307(c) of the Act for a source within the asbestos millboard subcategory, which is a user of a publicly owned treatment works (and which would be a new source subject to section 306 of the Act, if it were to discharge pollutants to the navigable waters), shall be the standard set forth in 40 CFR 128, except that, for the purpose of this section, 40 CFR 128.133 shall be amended to read as follows:

In addition to the prohibitions set forth in 40 CFR 128.131, the pretreatment standard for incompatible pollutants introduced into a publicly owned treatment works shall be the standard of performance for new sources specified in 40 CFR 427.55; *Provided*, That, if the publicly owned treatment works which receives the pollutants is committed, in its NPDES permit, to remove a specified percentage of any incompatible pollutant, the pretreatment standard applicable to users of such treatment works shall, except in the case of standards providing for no discharge of pollutants, be correspondingly reduced in stringency for that pollutant.

Subpart F—Asbestos Roofing Subcategory

§ 427.60 Applicability; description of the asbestos roofing subcategory.

The provisions of this subpart are applicable to discharges resulting from the process in which asbestos paper is saturated with asphalt or coal tar with the subsequent application of various surface treatments to produce asbestos roofing products.

§ 427.61 Specialized definitions.

For the purpose of this subpart:

(a) Except as provided below, the general definitions, abbreviations and methods of analysis set forth in 40 CFR Part 401 shall apply to this subpart.

(b) COD shall mean COD added to the process waste water.

§ 427.62 Effluent limitations guidelines representing the degree of effluent reduction attainable by the application of the best practicable control technology currently available.

(a) In establishing the limitations set forth in this section, EPA took into account all information it was able to collect, develop and solicit with respect to factors (such as age and size of plant, raw materials, manufacturing processes, products produced, treatment technology available, energy requirements and costs) which can affect the industry subcategorization and effluent levels established. It is, however, possible that data which would affect these limitations have not been available and, as a result, these limitations should be adjusted for certain plants in this industry. An individual discharger or other interested person may submit evidence to the Regional Administrator (or to the State, if the State has the authority to issue NPDES permits) that factors relating to the equipment or facilities involved, the process applied, or other such factors related to such discharger are fundamentally different from the factors considered in the establishment of the guidelines. On the basis of such evidence or other available information, the Regional Administrator

(or the State) will make a written finding that such factors are or are not fundamentally different for that facility compared to those specified in the Development Document. If such fundamentally different factors are found to exist, the Regional Administrator or the State shall establish for the discharger effluent limitations in the NPDES permit either more or less stringent than the limitations established herein, to the extent dictated by such fundamentally different factors. Such limitations must be approved by the Administrator of the Environmental Protection Agency. The Administrator may approve or disapprove such limitations, specify other limitations, or initiate proceedings to revise these regulations.

(b) The following limitations establish the quantity or quality of pollutants or pollutant properties, controlled by this section, which may be discharged by a point source subject to the provisions of this subpart after application of the best practicable control technology currently available:

Effluent characteristic	Effluent limitations: Maximum for any 1 day	Effluent limitations: Average of daily values for 30 consecutive days shall not exceed—
	Metric units (kg/kkg of product)	
COD	0.015	0.008
TSS	.010	.006
pH	Within the range 6.0 to 9.0.	
	English units (lb/ton of product)	
COD	0.029	0.016
TSS	.020	.012
pH	Within the range 6.0 to 9.0.	

§ 427.63 Effluent limitations guidelines representing the degree of effluent reduction attainable by the application of the best available technology economically achievable.

The following limitations establish the quantity or quality of pollutants or pollutant properties which may be discharged by a point source subject to the provisions of this subpart after application of the best available technology economically achievable: there shall be no discharge of process waste water pollutants to navigable waters.

§ 427.64 [Reserved]

§ 427.65 Standards of performance for new sources.

The following standards of performance establish the quantity or quality of pollutants or pollutant properties which may be discharged by a new source subject to the provisions of this subpart: there shall be no discharge of process waste water pollutants to navigable waters.

§ 427.66 Pretreatment standards for new sources.

The pretreatment standards under section 307(c) of the Act for a source within the asbestos millboard subcategory, which is a user of a publicly owned treatment works (and which would be a new source subject to section 306 of the Act, if it were to discharge pollutants to the navigable waters), shall be the standard set forth in 40 CFR Part 128, except that, for the purpose of this section 40 CFR 128.133 shall be amended to read as follows:

In addition to the prohibitions set forth in 40 CFR 128.131, the pretreatment standard for incompatible pollutants introduced into a publicly owned treatment works shall be the standard of performance for new sources specified in 40 CFR 427.65; *Provided*, That, if the publicly owned treatment works which receives the pollutants is committed, in its NPDES permit, to remove a specified percentage of any incompatible pollutant, the pretreatment standard applicable to users of such treatment works shall, except in the case of standards providing for no discharge of pollutants, be correspondingly reduced in stringency for that pollutant.

Subpart G—Asbestos Floor Tile Subcategory

§ 427.70 Applicability; description of the asbestos floor tile subcategory.

The provisions of this subpart are applicable to discharges resulting from the process in which asbestos, polyvinyl chloride resin, chemical stabilizers, limestone, and other fillers are used in the manufacture of asbestos floor tile.

§ 427.71 Specialized definitions.

For the purpose of this subpart:

(a) Except as provided below, the general definitions, abbreviations and methods of analysis set forth in 40 CFR 401 shall apply to this subpart.

(b) The abbreviation "mpc" shall mean 1000 pieces of floor tile.

(c) The term "pieces" shall mean floor tile measured in the standard size of 12" x 12" x 3/32".

(d) COD shall mean COD added to the process waste water.

§ 427.72 Effluent limitations guidelines representing the degree of effluent reduction attainable by the application of the best practicable control technology currently available.

(a) In establishing the limitations set forth in this section, EPA took into account all information it was able to collect, develop and solicit with respect to factors (such as age and size of plant, raw materials, manufacturing processes, products produced, treatment technology available, energy requirements and costs) which can affect the industry subcategorization and effluent levels established. It is, however, possible that data which would affect these limitations have not been available and, as a result, these limitations should be adjusted for certain plants in this industry. An individual discharger or other interested person may submit evidence to the Regional Administrator (or to the State, if the State has the authority to issue NPDES permits) that factors relating to the equipment or facilities involved, the process applied, or other such factors related to such discharger are fundamentally different from the factors considered in the establishment of the guidelines. On the basis of such evidence or other available information, the Regional Administrator (or the State) will make a written finding that such factors are or are not fundamentally different for that facility compared to those specified in the Development Document. If such fundamentally different factors are found to exist, the Regional Administrator or the State shall establish for the discharger effluent limitations in the NPDES permit either more or less stringent than the limitations established herein, to the extent dictated by such fundamentally different factors. Such limitations must be approved by the Administrator of the Environmental Protection Agency. The Administrator may approve or disapprove such limitations, specify other limitations, or initiate proceedings to revise these regulations.

(b) The following limitations establish the quantity or quality of pollutants or pollutant properties, controlled by this section, which may be discharged by a point source subject to the provisions of this subpart after application of the best practicable control technology currently available:

Effluent characteristic	Effluent limitations: Maximum for any 1 day	Effluent limitations: Average of daily values for 30 consecutive days shall not exceed—
	Metric units (kg/mpc of product)	
COD	0.14	0.09
TSS	.06	.04
pH	Within the range 6.0 to 9.0.	
	English units (lb/mpc of product)	
COD	0.30	0.18
TSS	.13	.08
pH	Within the range 6.0 to 9.0.	

§ 427.73 Effluent limitations guidelines representing the degree of effluent reduction attainable by the application of the best available technology economically achievable.

The following limitations establish the quantity or quality of pollutants or pollutant properties which may be discharged by a point source subject to the provisions of this subpart after application of the best available technology economically achievable: there shall be no discharge of process waste water pollutants to navigable waters.

§ 427.74 [Reserved]

§ 427.75 Standards of performance for new sources.

The following standards of performance establish the quantity or quality of pollutants or pollutant properties which may be discharged by a new source subject to the provisions of this subpart: there shall be no discharge of process waste water pollutants to navigable waters.

§ 427.76 Pretreatment standards for new sources.

The pretreatment standards under section 307(c) of the Act for a source within the asbestos floor tile subcategory,

which is a user of a publicly owned treatment works (and which would be a new source subject to section 306 of the Act, if it were to discharge pollutants to the navigable waters), shall be the standard set forth in 40 CFR Part 128, except that, for the purpose of this section, 40 CFR 128.133 shall be amended to read as follows:

In addition to the prohibitions set forth in 40 CFR 128.131, the pretreatment standard for incompatible pollutants introduced into a publicly owned treatment works shall be the standard of performance for new sources specified in 40 CFR 427.75: *Provided*, That, if the publicly owned treatment works which receives the pollutants is committed, in its NPDES permit, to remove a specified percentage of any incompatible pollutant, the pretreatment standard applicable to users of such treatment works shall, except in the case of standards providing for no discharge of pollutants, be correspondingly reduced in stringency for that pollutant.

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ENVIRONMENTAL PROTECTION AGENCY

[40 CFR Part 427]

ASBESTOS MANUFACTURING POINT SOURCE CATEGORY

Application of Effluent Limitations Guidelines for Existing Sources to Pretreatment Standards for Incompatible Pollutants

Notice is hereby given pursuant to sections 301, 304, and 307(b) of the Federal Water Pollution Control Act, as amended (the Act), 33 U.S.C. 1251, 1311, 1314, and 1317(b); 86 Stat. 816 et seq.; Pub. L. 92-500, that the proposed regulation set forth below concerns the application of effluent limitations guidelines for existing sources to pretreatment standards for incompatible pollutants. The proposal would amend 40 CFR Part 427—asbestos manufacturing point source category by establishing for each subcategory therein the extent of application of effluent limitations guidelines to existing sources which discharge to publicly owned treatment works. The regulation is intended to be complementary to the general regulation for pretreatment standards set forth at 40 CFR 128. The general regulation was proposed July 19, 1973 (38 FR 19236), and published in final form on November 8, 1973 (38 FR 30982).

The proposed regulation is also intended to supplement a final regulation being simultaneously promulgated by the Environmental Protection Agency (EPA or Agency) which provides effluent limitations guidelines for existing sources and standards of performance and pretreatment standards for new sources within the asbestos-cement pipe, asbestos-cement sheet, asbestos paper (starch binder), asbestos paper (elastomeric binder), asbestos millboard, asbestos roofing products and asbestos floor tile subcategories of the asbestos manufacturing point source category. The latter regulation applies to the portion of a discharge which is directed to the navigable waters.

The regulation proposed below applies to users of publicly owned treatment works which fall within the description of the point source category to which the guidelines and standards (40 CFR 427) promulgated simultaneously apply. However, the proposed regulation applies to the introduction of incompatible pollutants which are directed into a publicly owned treatment works, rather than to discharges of pollutants to navigable waters.

The general pretreatment standard divides pollutants discharged by users of publicly owned treatment works into two broad categories: "compatible" and "incompatible." Compatible pollutants are generally not subject to pretreatment standards. (See 40 CFR 128.110 (State or local law) and 40 CFR 128.131 (Prohibited wastes) for requirements which may be applicable to compatible pollutants). Incompatible pollutants are subject to pretreatment standards as provided in 40 CFR 128.133, which provides as follows:

> In addition to the prohibitions set forth in § 128.131, the pretreatment standard for incompatible pollutants introduced into a publicly owned treatment works by a major contributing industry not subject to section 307 (c) of the Act shall be, for sources within the corresponding industrial or commercial category, that established by a promulgated effluent limitations guidelines defining best practicable control technology currently available pursuant to sections 301(b) and 304(b) of the Act; *Provided*, That, if the publicly owned treatment works which receives the pollutants is committed, in its NPDES permit, to remove a specified percentage of any incompatible pollutant, the pretreatment standard applicable to users of such treatment works shall be correspondingly reduced for that pollutant; *And provided further*, That when the effluent limitations guidelines for each industry is promulgated, a separate provision will be proposed concerning the application of such guidelines to pretreatment.

The regulation proposed below is intended to implement that portion of § 128.133, above, requiring that a separate provision be made stating the application to pretreatment standards of effluent limitations guidelines based upon best practicable control technology currently available.

Questions were raised during the public comment period on the proposed general pretreatment standard (40 CFR 128) about the propriety of applying a standard based upon best practicable control technology currently available to all plants subject to pretreatment standards. In general, EPA believes the analysis supporting the effluent limitations guidelines is adequate to make a determination regarding the application of those standards to users of publicly owned treatment works. However, to ensure that those standards are appropriate in all cases, EPA now seeks additional comments focusing upon the application of effluent limitations guidelines to users of publicly owned treatment works.

Sections 427.15, 427.25, 427.35, 427.45, 427.55, 427.65, and 427.75 of the proposed regulation for point sources within the asbestos-cement pipe, asbestos-cement sheet, asbestos paper (starch binder), asbestos paper (elastomeric binder), asbestos millboard, asbestos roofing products and asbestos floor tile subcategories (October 30, 1973; 38 FR 29944), contained the proposed pretreatment standard for new sources. The regulation promulgated simultaneously herewith contain §§ 427.16, 427.26, 427.36, 427.46, 427.56, 427.66, and 427.76 which state the applicability of standards of performance for purposes of pretreatment standard for new sources.

A preliminary Development Document was made available to the public at approximately the time of publication of the notice of proposed rulemaking and the final Development Document entitled "Development Document for Effluent Limitations Guidelines and New Source Performance Standards for the Building, Construction, and Paper Segment of the Asbestos Manufacturing Point Source Category" is now being published. The economic analysis report entitled "Economic Analysis of Proposed Effluent Guidelines, The Asbestos Products Manufacturing Industry" (September 1973), was made available at the time of proposal. Copies of the final Development Document and economic analysis report will continue to be maintained for inspection and copying during the comment period at the EPA Information Center, Room 227, West Tower, Waterside Mall, 401 M Street, SW., Washington, D.C. Copies will also be available for inspection at EPA regional offices and at State water pollution control agency offices. Copies of the Development Document may be purchased from the Superintendent of Documents, Government Printing Office, Washington, D.C. 20402. Copies of the economic analysis report will be available for purchase through the National Technical Information Service, Springfield, Virginia 22151.

On June 14, 1973 (38 FR 15653), the Agency published procedures designed to insure that, when certain major standards, regulations, and guidelines are proposed, an explanation of their basis, purpose and environmental effects is made available to the public. The procedures are applicable to major standards, regulations and guidelines which are proposed on or after December 31, 1973, and which either prescribe national standards of environmental quality or require national emission, effluent or performance standards or limitations.

The Agency determined to implement these procedures in order to insure that the public was provided with background information to assist it in commenting on the merits of a proposed action. In brief, the procedures call for the Agency to make public the information available to it delineating the major environmental effects of a proposed action, to discuss the pertinent nonenvironmental factors affecting the decision, and to explain the viable options available to it and the reasons for the option selected.

The procedures contemplate publication of this information in the FEDERAL REGISTER, where this is practicable. They provide, however, that where such publication is impracticable because of the length of these materials, the material may be made available in an alternate format.

The Development Document referred to above contains information available to the Agency concerning the major environmental effects of the regulation proposed below. The information includes: (1) The identification of pollutants present in waste waters resulting from the manufacture of asbestos products, the characteristics of these pollutants, and the degree of pollutant reduction attainable through implementation of the proposed standard; and (2) the anticipated effects on other aspects of the environment (including air, subsurface waters, solid waste disposal and land use, and noise) of the treatment technologies available to meet the standard proposed.

The Development Document and the economic analysis report referred to above also contain information available

to the Agency regarding the estimated cost and energy consumption implications of those treatment technologies and the potential effects of those costs on the price and production of asbestos products. The two reports exceed, in the aggregate, 100 pages in length and contain a substantial number of charts, diagrams and tables. It is clearly impracticable to publish the material contained in these documents in the FEDERAL REGISTER. To the extent possible, significant aspects of the material have been presented in summary form in the preamble to the proposed regulation containing effluent limitations guidelines, new source performance standards and pretreatment standards for new sources within the asbestos manufacturing category (38 FR 29944; October 30, 1973). Additional discussion is contained in the analysis of public comments on the proposed regulation and the Agency's response to those comments. This discussion appears in the preamble to the promulgated regulation (40 CFR Part 427) which is being published simultaneously in the Rules and Regulations section of the FEDERAL REGISTER.

The options available to the Agency in establishing the level of pollutant reduction attainable through the best practicable control technology currently available, and the reasons for the particular level of reduction selected are discussed in the documents described above. In applying the effluent limitations guidelines to pretreatment standards for the introduction of incompatible pollutants into municipal systems by existing sources in the asbestos-cement pipe, asbestos-cement sheet, asbestos paper (starch binder), asbestos paper (elastomeric binder), asbestos millboard, asbestos roofing products and asbestos floor tile subcategories, the Agency has, essentially, three options. The first is to declare that the guidelines do not apply. The second is to apply the guidelines unchanged. The third is to modify the guidelines to reflect: (1) Differences between direct dischargers and plants utilizing municipal systems which affect the practicability of the latter employing the technology available to achieve the effluent limitations guidelines; or (2) characteristics of the relevant pollutants which require higher levels of reduction (or permit less stringent levels) in order to insure that the pollutants do not interfere with the treatment works or pass through them untreated.

The pollutants from this industry are deemed to be compatible with publicly owned treatment works. They do not interfere with nor pass through such works untreated. The main pollutant parameter from this industry is suspended solids, and municipal treatment systems are equipped to remove this pollutant parameter. The following regulations, therefore, declare that the guidelines do not apply to existing sources discharging to publicly owned treatment works.

Interested persons may participate in this rulemaking by submitting written comments in triplicate to the EPA Information Center, Environmental Protection Agency, Washington, D.C. 20460, Attention: Mr. Philip B. Wisman. Comments on all aspects of the proposed regulations are solicited. In the event comments are in the nature of criticisms as to the adequacy of data which is available, or which may be relied upon by the Agency, comments should identify and, if possible, provide any additional data which may be available and should indicate why such data is essential to the development of the regulations. In the event comments address the approach taken by the Agency in establishing pretreatment standards for existing sources, EPA solicits suggestions as to what alternative better satisfies the detailed requirements of sections 301, 304, and 307 (b) of the Act.

A copy of all public comments will be available for inspection and copying at the EPA Information Center, Room 227, West Tower, Waterside Mall, 401 M Street, SW., Washington, D.C. 20460. The EPA information regulation, 40 CFR 2, provides that a reasonable fee may be charged for copying.

In consideration of the foregoing, it is hereby proposed that 40 CFR 427 be amended to add §§ 427.14, 427.24, 427.34, 427.44, 427.54, 427.64, and 427.74. All comments received on or before March 28, 1974, will be considered.

Dated: February 15, 1974.

JOHN QUARLES,
Acting Administrator.

PART 427—ASBESTOS MANUFACTURING POINT SOURCE CATEGORY

40 CFR Part 427 is proposed to be amended as follows:

§ 427.14 Pretreatment standards for existing sources.

For the purpose of pretreatment standards for incompatible pollutants established under § 128.133 of this chapter, the effluent limitations guidelines set forth in § 427.12 shall not apply and, subject to the provisions of Part 128 of this chapter concerning pretreatment, process waste water from this subcategory may be introduced into a publicly owned treatment works.

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§ 427.24 Pretreatment standards for existing sources.

For the purpose of pretreatment standards for incompatible pollutants established under § 128.133 of this chapter, the effluent limitations guidelines set forth in § 427.22 shall not apply and, subject to the provisions of Part 128 of this chapter concerning pretreatment, process waste water from this subcategory may be introduced into a publicly owned treatment works.

§ 427.34 Pretreatment standards for existing sources.

For the purpose of pretreatment standards for incompatible pollutants established under § 128.133 of this chapter, the effluent limitations guidelines set forth in § 427.32 shall not apply and, subject to the provisions of Part 128 of this chapter concerning pretreatment, process waste water from this subcategory may be introduced into a publicly owned treatment works.

§ 427.44 Pretreatment standards for existing sources.

For the purpose of pretreatment standards for incompatible pollutants established under § 128.133 of this chapter, the effluent limitations guidelines set forth in § 427.42 shall not apply and, subject to the provisions of Part 128 of this chapter concerning pretreatment, process waste water from this subcategory may be introduced into a publicly owned treatment works.

§ 427.54 Pretreatment standards for existing sources.

For the purpose of pretreatment standards for incompatible pollutants established under § 128.133 of this chapter, the effluent limitations guidelines set forth in § 427.52 shall not apply and, subject to the provisions of Part 128 of this chapter concerning pretreatment, process waste water from this subcategory may be introduced into a publicly owned treatment works.

§ 427.64 Pretreatment standards for existing sources.

For the purpose of pretreatment standards for incompatible pollutants established under § 128.133 of this chapter, the effluent limitations guidelines set forth in § 427.62 shall not apply and, subject to the provisions of Part 128 of this chapter concerning pretreatment, process waste water from this subcategory may be introduced into a publicly owned treatment works.

§ 427.74 Pretreatment standards for existing sources.

For the purpose of pretreatment standards for incompatible pollutants established under § 128.133 of this chapter, the effluent limitations guidelines set forth in § 427.72 shall not apply and, subject to the provisions of Part 128 of this chapter concerning pretreatment, process waste water from this subcategory may be introduced into a publicly owned treatment works.

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