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The President

EXECUTIVE ORDER 9778

REGULATIONS GOVERNING TRAVEL AND TRANSPORTATION EXPENSES OF NEW APPOINTEES TO POSITIONS IN THE GOVERNMENT SERVICE LOCATED OUTSIDE THE UNITED STATES AND SUCH EXPENSES OF EMPLOYEES RETURNING TO THE UNITED STATES

By virtue of and pursuant to the authority vested in me by section 7 of the act of August 2, 1946, Public Law 600—79th Congress, I hereby prescribe the following regulations governing the expenses of travel of new appointees, expenses of transportation of their immediate families and expenses of transportation of their household goods and personal effects from places of actual residence at time of appointment to places of employment outside continental United States and for such expenses on return of employees from their posts of duty outside continental United States to places of their actual residence at time of assignment to duty outside the United States:

SECTION 1. Expenses authorized by section 7 of the said act of August 2, 1946, shall not be allowed new appointees unless and until the person selected for appointment shall agree in writing to remain in the Government service for the twelve months following his appointment, unless separated for reasons beyond his control. In case of a violation of such agreement, any moneys expended by the United States on account of such travel or transportation shall be considered as a debt due by the individual concerned to the United States.

SECTION 2. The travel expenses of new appointees from their places of actual residence at time of appointment to places of employment outside continental United States and of employees returning from their posts of duty outside continental United States to the places of their actual residence at the time of their assignment to duty outside the United States shall, until November 1, 1946, be in accordance with the Subsistence Expense Act of 1926, as amended (5 U. S. C. 821-823), the Standardized Government Travel Regulations and the

act of February 14, 1931, as amended (5 U. S. C. 73 (a)).

SECTION 3. The expenses of transportation of the immediate families and expenses of transportation of the household goods and personal effects of new appointees from places of actual residence at time of appointment to places of employment outside continental United States and such expense on return of employees from their posts of duty outside continental United States to places of their actual residence at time of assignment to duty outside the United States shall, until November 1, 1946, be in accordance with Executive Order 9743 and Executive Order 8588, as amended.

SECTION 4. Beginning November 1, 1946, expenditures within the purview of section 2 and 3 of this order shall be in accordance with regulations to be issued under authority of section 1 of the aforesaid act of August 2, 1946.

SECTION 5. The provisions of these regulations shall not apply to expenditures from appropriations for the Foreign Service, Department of State, or to persons whose pay and allowances are established by the Pay Readjustment Act of 1942 (37 U. S. C. 101).

This order shall be effective as of August 2, 1946, and shall be published in the FEDERAL REGISTER.

HARRY S. TRUMAN

THE WHITE HOUSE,
September 10, 1946.

[F. R. Doc. 46-16511; Filed, Sept. 11, 1946;
10:55 a. m.]

Regulations

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Subchapter F—Accounts, Natural Gas Act

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201.770 B A	Operation of street lighting equipment.
201.771 B A	Maintenance supervision and engineering.

Sec.		Sec.	
201.772 B A	Maintenance of structures and improvements.	201.802:2 A	Maintenance of office furniture and equipment.
201.773 B	Maintenance of distribution lines.	201.802:3 A	Maintenance of communication equipment.
201.773:1 A	Maintenance of mains.	201.802:4 A	Maintenance of miscellaneous property.
201.773:2 A	Maintenance of pumping and regulating equipment.	201.803 B A	Rents.
201.773:3 A	Maintenance of services.	201.804 B A	Commissions paid under agency sales contracts.
201.773:4 A	Maintenance of meters.	201.805 B A	Franchise requirements.
201.773:5 A	Maintenance of house regulators.	201.805:1	Cash outlays.
201.773:6 A	Maintenance of other property on customers' premises.	201.805:2	Gas supplied without charge—debit.
201.774 B A	Maintenance of street lighting equipment.	201.805:3	Other items furnished without charge—debit.
201.775 B A	Maintenance of other distribution equipment.	201.806 B A	Duplicate Miscellaneous charges—credit.
201.776 B A	Rents.	201.807 B A	Administrative and general expenses transferred—credit.
201.777:1 B A	Joint expenses—debit.	201.808 B A	Joint expenses—debit.
201.777:2 B A	Joint expenses—credit.	201.809 B A	Joint expenses—credit.
CUSTOMERS' ACCOUNTING AND COLLECTING EXPENSES		CLEARING ACCOUNTS	
201.779 B A	Supervision.	201.901	Charges by associated companies—clearing.
201.780 B	Customers' contracts, orders, meter reading, and collecting.	201.902	Stores expenses—clearing.
201.780:1 A	Customers' contracts and orders.	201.903	Transportation expenses—clearing.
201.780:2 A	Credit investigations and records.	201.904	Laboratory expenses—clearing.
201.780:3 A	Meter reading.	201.905	Shop expenses—clearing.
201.780:4 A	Collecting.	201.906	Tools and work equipment expenses—clearing.
201.781 B A	Customers' billing and accounting.		
201.782 B A	Miscellaneous expenses.		
201.783 B A	Uncollectible accounts.		
201.784 B A	Rents.		
SALES PROMOTION EXPENSES			
201.785 B A	Supervision.		
201.786 B A	Salaries and commissions.		
201.787 B	Demonstration, advertising, and other sales expenses.		
201.787:1 A	Demonstration.		
201.787:2 A	Advertising.		
201.787:3 A	Miscellaneous sales expenses.		
201.788 B A	Rents.		
201.789 B A	Merchandising, jobbing, and contract work.		
201.789:1	Revenues from merchandising, jobbing, and contract work.		
201.789:2	Costs and expenses of merchandising, jobbing, and contract work.		
ADMINISTRATIVE AND GENERAL EXPENSES			
201.790 B A	Salaries of general officers and executives.		
201.791 B A	Other general office salaries.		
201.792 B	Expenses of general officers and general office employees.		
201.792:1 A	Expenses of general officers.		
201.792:2 A	Expenses of general office employees.		
201.793 B A	General office supplies and expenses.		
201.794 B A	Management and supervision fees and expenses.		
201.795 B A	Special services.		
201.796 B A	Special legal services.		
201.797 B A	Regulatory commission expenses.		
201.798 B A	Insurance.		
201.799 B A	Injuries and damages.		
201.800 B	Employees' welfare expenses and pensions.		
201.800:1 A	Employees' welfare expenses.		
201.800:2 A	Pensions.		
201.801 B A	Miscellaneous general expenses.		
201.802 B	Maintenance of general property.		
201.802:1 A	Maintenance of structures and improvements.		

Sec.		Sec.	
201.802:2 A	Maintenance of office furniture and equipment.	201.802:3 A	Maintenance of communication equipment.
201.802:3 A	Maintenance of communication equipment.	201.802:4 A	Maintenance of miscellaneous property.
201.802:4 A	Maintenance of miscellaneous property.	201.803 B A	Rents.
201.803 B A	Rents.	201.804 B A	Commissions paid under agency sales contracts.
201.804 B A	Commissions paid under agency sales contracts.	201.805 B A	Franchise requirements.
201.805 B A	Franchise requirements.	201.805:1	Cash outlays.
201.805:1	Cash outlays.	201.805:2	Gas supplied without charge—debit.
201.805:2	Gas supplied without charge—debit.	201.805:3	Other items furnished without charge—debit.
201.805:3	Other items furnished without charge—debit.	201.806 B A	Duplicate Miscellaneous charges—credit.
201.806 B A	Duplicate Miscellaneous charges—credit.	201.807 B A	Administrative and general expenses transferred—credit.
201.807 B A	Administrative and general expenses transferred—credit.	201.808 B A	Joint expenses—debit.
201.808 B A	Joint expenses—debit.	201.809 B A	Joint expenses—credit.
201.809 B A	Joint expenses—credit.		

CLEARING ACCOUNTS

201.901	Charges by associated companies—clearing.
201.902	Stores expenses—clearing.
201.903	Transportation expenses—clearing.
201.904	Laboratory expenses—clearing.
201.905	Shop expenses—clearing.
201.906	Tools and work equipment expenses—clearing.

AUTHORITY: §§ 201.00-1 to 201.906, inclusive, issued under secs. 8 (a), 10 (a), 16, 52 Stat. 821, 825, 826, 830; 15 U. S. C., 717g (a), 717i (a), 717o.

SOURCE: The source of §§ 201.00-1 to 201.00-2, inclusive, is general provisions of Uniform system of accounts prescribed for natural gas companies, Federal Power Commission, effective Jan. 1, 1940, pp. V, 1-2. The uniform system of accounts and the order adopting it dated Nov. 3, 1939, were filed with the Division of the Federal Register, Dec. 4, 1939; 4 F. R. 4764.

MODIFICATION: This Part formerly designated "Part 151, Subchapter D—Accounts, Natural Gas Act." See Order 132, Aug. 23, 1946, appearing in Part II of the September 11, 1946, issue of the Federal Register.

GENERAL PROVISIONS

§ 201.00-1 Prescribing a system of accounts for natural gas companies under the Natural Gas Act. The Federal Power Commission acting pursuant to authority granted by the Natural Gas Act (52 Stat. 821), particularly sections 8 (a), 10 (a), and 16 thereof, and finding such action necessary and appropriate for carrying out the provisions of said act, orders that:

(a) The accompanying system of accounts, entitled "Uniform System of Accounts Prescribed for Natural Gas Companies Subject to the Provisions of the Natural Gas Act," and the rules and regulations contained therein, be and they are hereby adopted;

(b) Said system of accounts and said rules and regulations contained therein be and the same are hereby prescribed and promulgated as the system of accounts and rules and regulations of the Commission to be kept and observed by natural gas companies subject to the jurisdiction of the Commission, to the extent and in the manner set forth therein;

(c) Said system of accounts and rules and regulations therein contained shall, as to all natural gas companies now subject to the jurisdiction of the Commission, become effective on January 1, 1940, and as to any natural-gas company which may hereafter become subject to

the jurisdiction of the Commission, they shall become effective as of the date when such natural gas company becomes subject to the jurisdiction of the Commission;

(d) A copy of said system of accounts and rules and regulations contained therein be forthwith served upon each person which may be subject to the jurisdiction of the Commission under the Natural Gas Act;

(e) The Secretary of the Commission shall cause this order and the system of accounts prescribed thereby to be forthwith published in the FEDERAL REGISTER.

§ 201.00-2 Authority under which accounting rules and regulations are prescribed. This uniform system of accounts for natural gas companies is issued and prescribed under the following provisions of the Natural Gas Act (52 Stat. 821 ff.; 15 U. S. C. 717-717w):

Sec. 8. (a) Every natural-gas company shall make, keep, and preserve for such periods, such accounts, records of cost-accounting procedures, correspondence, memoranda, papers, books, and other records as the Commission may by rules and regulations prescribe as necessary or appropriate for purposes of the administration of this act: *Provided, however*, That nothing in this act shall relieve any such natural-gas company from keeping any accounts, memoranda, or records which such natural-gas company may be required to keep by or under authority of the laws of any State. The Commission may prescribe a system of accounts to be kept by such natural-gas companies, and may classify such natural-gas companies and prescribe a system of accounts for each class. The Commission, after notice and opportunity for hearing, may determine by order the accounts in which particular outlays or receipts shall be entered, charged, or credited. The burden of proof to justify every accounting entry questioned by the Commission shall be on the person making, authorizing, or requiring such entry, and the Commission may suspend a charge or credit pending submission of satisfactory proof in support thereof.

Sec. 10. (a) Every natural-gas company shall file with the Commission such annual and other periodic or special reports as the Commission may by rules and regulations or order prescribe as necessary or appropriate to assist the Commission in the proper administration of this act. The Commission may prescribe the manner and form in which such reports shall be made, and require from such natural-gas companies specific answers to all questions upon which the Commission may need information. The Commission may require that such reports shall include, among other things, full information as to assets and liabilities, capitalization, investment and reduction thereof, gross receipts, interest due and paid, depreciation, amortization, and other reserves, cost of facilities, cost of maintenance and operation of facilities for the production, transportation, or sale of natural gas, cost of renewal and replacement of such facilities, transportation, delivery, use, and sale of natural gas. The Commission may require any such natural-gas company to make adequate provision for currently determining such costs and other facts. Such reports shall be made under oath unless the Commission otherwise specifies.

Sec. 16. The Commission shall have power to perform any and all acts, and to prescribe, issue, make, amend, and rescind such orders, rules, and regulations as it may find necessary or appropriate to carry out the provisions of this act. Among other things, such rules and regulations may define accounting, technical, and trade terms used in this act; and may prescribe the form or forms of all statements, declarations, applications, and

reports to be filed with the Commission, the information which they shall contain, and the time within which they shall be filed. Unless a different date is specified therein, rules and regulations of the Commission shall be effective thirty days after publication in the manner which the Commission shall prescribe. Orders of the Commission shall be effective on the date and in the manner which the Commission shall prescribe. For the purposes of its rules and regulations, the Commission may classify persons and matters within its jurisdiction and prescribe different requirements for different classes of persons or matters. All rules and regulations of the Commission shall be filed with its secretary and shall be kept open in convenient form for public inspection and examination during reasonable business hours.

SEC. 2. When used in this act, unless the context otherwise requires—

(1) "Person" includes an individual or a corporation.

(2) "Corporation" includes any corporation, joint-stock company, partnership, association, business trust, organized group of persons, whether incorporated or not, receiver or receivers, trustee or trustees of any of the foregoing, but shall not include municipalities as hereinafter defined.

(3) "Municipality" means a city, county, or other political subdivision or agency of a State.

(5) "Natural gas" means either natural gas unmixed, or any mixture of natural and artificial gas.

(6) "Natural-gas company" means a person engaged in the transportation of natural gas in interstate commerce, or the sale in interstate commerce of such gas for resale.

(7) "Interstate commerce" means commerce between any point in a State and any point outside thereof, or between points within the same State but through any place outside thereof, but only insofar as such commerce takes place within the United States.

SEC. 6. (a) The Commission may investigate and ascertain the actual legitimate cost of the property of every natural-gas company, the depreciation therein, and, when found necessary for rate-making purposes, other facts which bear on the determination of such cost or depreciation and the fair value of such property.

(b) Every natural-gas company upon request shall file with the Commission an inventory of all or any part of its property and a statement of the original cost thereof, and shall keep the Commission informed regarding the cost of all additions, betterments, extensions, and new construction.

SEC. 20. (a) Whenever it shall appear to the Commission that any person is engaged or about to engage in any acts or practices which constitute or will constitute a violation of the provisions of this act, or of any rule, regulation, or order thereunder, it may in its discretion bring an action in the proper district court of the United States, the District Court of the United States for the District of Columbia, or the United States courts of any Territory or other place subject to the jurisdiction of the United States, to enjoin such acts or practices and to enforce compliance with this act or any rule, regulation, or order thereunder, and upon a proper showing a permanent or temporary injunction or decree or restraining order shall be granted without bond. The Commission may transmit such evidence as may be available concerning such acts or practices or concerning apparent violations of the Federal antitrust laws to the Attorney General, who, in his discretion, may institute the necessary criminal proceedings.

(b) Upon application of the Commission the district courts of the United States, the District Court of the United States for the District of Columbia, and the United States courts of any Territory or other place subject

to the jurisdiction of the United States shall have jurisdiction to issue writs of mandamus commanding any person to comply with the provisions of this act or any rule, regulation, or order of the Commission thereunder.

SEC. 21. (a) Any person who willfully and knowingly does or causes or suffers to be done any act, matter, or thing in this act prohibited or declared to be unlawful, or who willfully and knowingly omits or fails to do any act, matter, or thing in this act required to be done, or willfully and knowingly causes or suffers such omission or failure, shall, upon conviction thereof, be punished by a fine of not more than \$5,000 or by imprisonment for not more than two years, or both.

(b) Any person who willfully and knowingly violates any rule, regulation, restriction, condition, or order made or imposed by the Commission under authority of this act, shall, in addition to any other penalties provided by law, be punished upon conviction thereof by a fine of not exceeding \$500 for each and every day during which such offense occurs.

DEFINITIONS

§ 201.01-1¹ "Accounts" means the accounts prescribed in this system of accounts.

§ 201.01-2 "Actually issued", as applied to securities issued or assumed by the utility, 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); also securities issued as dividends on stock, and those which have been issued in accordance with contractual requirements direct to trustees of sinking funds.

§ 201.01-3 "Actually outstanding", as applied to securities issued or assumed by the utility, means those which have been actually issued and are neither retired nor held by or for the utility; *Provided, however*, That securities held by trustees shall be considered as actually outstanding.

§ 201.01-4 "Amortization" means the gradual extinguishment of an amount in an account by prorating such amount over a fixed period, over 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.

§ 201.01-5A "Associated companies" means companies or persons that, directly or indirectly, through one or more intermediaries, control, or are controlled by, or are under common control with, the accounting company.

§ 201.01-5B "Control" (including the terms "controlling", "controlled by", and "under common control with") means the possession, directly or indirectly, of the power to direct or cause the direction of the management and policies of a company, whether such power is exercised through one or more intermediary companies, or alone, or in conjunction with, or pursuant to an agreement, and

¹In §§ 201.01-1 to 201.01-39, inclusive, the numbers to the right of the dash correspond with the respective definition numbers in Uniform system of accounts prescribed for natural gas companies, Federal Power Commission, effective Jan. 1, 1940, pp. 3-5. Cross references to accounts are made by citing the account number, e. g., account 100:6, instead of the corresponding section number (§ 201.100:6).

whether such power is established through a majority or minority ownership or voting of securities, common directors, officers, or stockholders, voting trusts, holding trusts, associated companies, contract or any other direct or indirect means.

§ 201.01-6 "Book cost" means the amount at which property is recorded in these accounts without deduction of related reserves or other accounts. As applied to gas plant, "book cost" means the amount at which property is included in account 100:6 or in accounts 100:1 to 100:4.

§ 201.01-7 "Buildings." (See Gas plant instruction 10) § 201.3-10.)

§ 201.01-8 "Commission" means the Federal Power Commission.

§ 201.01-9 "Construction cost, components of." (See Gas plant instruction 5, § 201.3-5.)

§ 201.01-10 "Cost" means the amount of money actually paid for property or services or the cash value at the time of the transaction of any consideration other than money. (See, however, Gas plant instruction 3, § 201.3-3.)

§ 201.01-11 "Cost of removal" means the cost of demolishing, dismantling, tearing down, or otherwise removing gas plant, including the cost of transportation and handling incidental thereto.

§ 201.01-12 "Debt expense" means all expenses in connection with the issuance and initial sale of evidences of 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 and certificates of indebtedness; fees paid trustees; specific costs of obtaining governmental authority; fees for legal services; fees and commissions paid underwriters, brokers, and salesmen for marketing such evidences of debt; fees and expenses of listing on exchanges; and other like costs.

§ 201.01-13 "Depletion", as applied to natural gas producing land and land rights, means the loss in service value incurred in connection with the exhaustion of the natural resource in the course of service.

§ 201.01-14 "Depreciation", as applied to depreciable gas plant, means the loss in service value not restored by current maintenance, incurred in connection with the consumption or prospective retirement of gas plant in the course of service from causes which are known to be in current operation and against which the utility is not protected by insurance. Among the causes to be given consideration are wear and tear, decay, action of the elements, inadequacy, obsolescence, changes in the art, changes in demand and requirements of public authorities, and, in the case of natural gas companies, the exhaustion of natural resources.

§ 201.01-15 "Discount", as applied to the securities issued or assumed by the utility, means the excess of the par (stated value of no par stocks) 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 their sale.

§ 201.01-16 "Distribution system." (See Gas plant instruction 16, § 201.3-16.)

§ 201.01-17 "Equipment." (See Gas plant instruction 11, § 201.3-11.)

§ 201.01-18 "Improvements." (See Gas plant instruction 10, § 201.3-10.)

§ 201.01-19 "Investment advances" means advances, represented by notes or by book accounts only, with respect to which it is mutually agreed or intended between the creditor and debtor that they shall be settled by the issuance of capital stock or long-term obligations, or shall not be subject to current settlement.

§ 201.01-20 "Land and land rights." (See Gas plant instruction 9, § 201.3-9.)

§ 201.01-21 "Minor items of property" means the associated parts or items of which units of property are composed.

§ 201.01-22 "Natural gas" means either natural gas unmixed, or any mixture of natural and artificial gas.

§ 201.01-23 "Natural gas company" means a person engaged in the transportation of natural gas in interstate commerce, or the sale in interstate commerce of such gas for resale.

§ 201.01-24 "Net book cost", when applied to gas plant means the book cost less related depreciation, amortization, and depletion reserves. When applied to other property, it means book cost less related reserves for loss in value.

§ 201.01-25 "Net original cost", as applied to gas plant, means the original cost less related depreciation, amortization, and depletion reserves.

§ 201.01-26 "Net salvage value" means the salvage value of property retired less the cost of removal.

§ 201.01-27 "Nominally issued", as applied to securities issued or assumed by the utility, 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 utility, but which have not been sold or issued direct to trustees of sinking funds in accordance with contractual requirements.

§ 201.01-28 "Nominally outstanding", as applied to securities issued or assumed by the utility, means those which, after being actually issued have been reacquired by or for the utility under circumstances which require them to be considered as held alive and not retired; provided, however, that securities held by trustees shall be considered as actually outstanding.

§ 201.01-29 "Original cost", as applied to gas plant, means the cost of such property to the person first devoting it to public service.

§ 201.01-30 "Person" means an individual, a corporation, a partnership, an association, a joint-stock company, a business trust, or any organized group of persons, whether incorporated or not, or any receiver or trustee.

§ 201.01-31 "Premium", as applied to the securities issued or assumed by the

utility, 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 value and interest or dividends accrued at the date of sale.

§ 201.01-32 "Property retired", as applied to gas plant, means property which has been removed, sold, abandoned, destroyed, or which for any cause has been withdrawn from gas service.

§ 201.01-33 "Replacing" or "replacement", when not otherwise indicated in the context, means the construction or installation of gas plant in place of property retired, together with the removal of the property retired.

§ 201.01-34 "Salvage value" means the amount received for property retired, less any expenses incurred in connection with the sale or in preparing the property for sale, or, if retained, the amount at which the material recoverable is chargeable to Account 131, Materials and Supplies, or other appropriate account.

§ 201.01-35 "Service value" means the difference between original cost and the net salvage value of gas plant.

§ 201.01-36 "Structures." (See Gas plant instruction 10, § 201.3-10.)

§ 201.01-37 "Transmission system." (See Gas plant instruction 16, § 201.3-16.)

§ 201.01-38 "Retirement units" means those items of gas plant which, when retired, with or without replacements, are accounted for by crediting the book cost thereof to the gas plant account in which included.

§ 201.01-39 "Utility", as used herein and when not otherwise indicated in the context, means any natural-gas company to which this system of accounts is applicable.

INSTRUCTIONS, GENERAL

§ 201.02-1² *Classification of natural gas companies.* (a) For the purpose of applying the system of accounts prescribed herein, natural gas companies are divided into four classes, as follows:

Class A. Natural gas companies having either (1) annual gas operating revenues of \$750,000 or more, or (2) the original cost of whose gas plant amounts to \$4,000,000 or more. Such natural gas companies shall keep all the accounts prescribed herein which are applicable to their operations.

Class B. Natural gas companies having annual gas operating revenues of more than \$250,000 but less than \$750,000 and the original cost of whose gas plant amounts to less than \$4,000,000. Such natural gas companies shall keep all the accounts prescribed herein which are applicable to their operations, except those operating expense accounts in which the letter B does not appear in the prefix.

²In §§ 201.02-1 to 201.02-12, inclusive, the numbers to the right of the dash correspond with respective numbers in Uniform system of accounts prescribed for natural gas companies, Federal Power Commission, effective Jan. 1, 1940, pp. 6-9. Cross references to accounts are made by citing the account number, e. g., Account 538, instead of the corresponding section number (§ 201.538).

Class C. Natural gas companies having annual gas operating revenues of more than \$100,000 but not more than \$250,000. Such natural gas companies shall keep the accounts applicable to their operations which are prescribed in Appendix II.

Class D. Natural gas companies having annual gas operating revenues of more than \$25,000 but not more than \$100,000. Such natural gas companies shall keep the accounts applicable to their operations which are prescribed in Appendix II.

(b) The class to which any natural gas company belongs shall be determined by the average of its annual gas operating revenues for the last three consecutive years; provided, however, that if the original cost of gas utility plant amounts to \$4,000,000 at the end of any year, such natural gas company shall be classified as a Class A natural gas company for the succeeding year.

(c) Any natural gas company may at its option adopt the system of accounts prescribed herein for any larger class of natural gas companies.

§ 201.02-2 *Records.* (a) Each natural gas company shall so keep its books of account, and all other books, records, and memoranda which support in any way the entries in such books of account, as to be able to furnish readily full information as to any item included in any account. Each entry shall be supported by such detailed information as will permit a ready identification, analysis, and verification of all of the facts relevant thereto.

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

(c) No natural gas company shall destroy any books or records which support entries to its accounts, unless the destruction thereof is permitted by rules and regulations of the Commission. Until rules and regulations have been issued by the Commission, each natural gas company may continue its existing practice with respect to the retention or destruction of records.

(d) Subdivisions of any account in the system of accounts prescribed herein may be kept, provided that such subdivisions do not impair the integrity of the prescribed accounts. The titles of all such subdivisions or subaccounts shall refer by number or title to the account or accounts of which they are subdivisions.

(e) Clearing accounts, in addition to those prescribed, and temporary or experimental accounts may be kept, provided such additional accounts do not impair the integrity of the prescribed accounts.

(f) All charges to the accounts prescribed in this system for gas plant, operating revenues, and operating expenses shall be just and reasonable and any payments by a natural-gas company in excess of just and reasonable charges shall be included in Account 538, Miscellaneous Income Deductions.

(g) The numbers prefixed to account titles are to be considered as part of the

titles. Each natural gas company may, however, adopt a different system of account numbers, provided that the numbers herein prescribed shall appear in the descriptive headings of the ledger accounts.

§ 201.02-3 *Accounting period.* Each natural gas company shall keep its books on a monthly basis so that for each month all transactions applicable thereto, as nearly as may be ascertained, shall be entered in the books of the natural gas company. Unless otherwise authorized by the Commission, each natural gas company shall close its books at the end of each calendar year.

§ 201.02-4 *Submission of questions.* To maintain uniformity of accounting, natural gas companies shall submit questions of doubtful interpretation to the Commission for consideration and decision.

§ 201.02-5 *Items list, interpretation of.* Lists of "items" appearing in the texts of the accounts or elsewhere herein are for the purpose of more clearly indicating the application of the prescribed accounting. The lists are intended to be representative, but not exhaustive. The appearance of an item in a list warrants the inclusion of the item in the account mentioned 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.

§ 201.02-6 *Delayed items.* (a) The term "delayed items" means items relating to transactions which occurred prior to the current calendar year but which were not recorded in the books of account in the prior year.

(b) Delayed items shall be charged or credited to the same accounts which would have been charged or credited if the items had not been delayed: *Provided*, That when the amount of a delayed item is relatively so large that its inclusion in the accounts for a single month seriously distort the accounts, it may be distributed in equal amounts to the accounts for the current and remaining months of the calendar year: *And provided further*, That if the amount of any delayed item is relatively so large that its inclusion in the accounts for a single year would seriously distort the accounts, the amount shall be distributed to the appropriate surplus account.

§ 201.02-7 *Unaudited items.* When, at the end of any year or at such other time as a financial statement may be required by the Commission, it is known that a transaction has occurred which affects the accounts, but the amount involved in the transaction and its effect upon the accounts cannot be determined with absolute accuracy, then the amount shall be estimated and such estimated amount included in the proper accounts. The natural gas company is not required to anticipate minor items which would not appreciably affect the accounts.

§ 201.02-8 *Transactions with associated companies.* Each natural gas company shall so keep its accounts and records as to be able to furnish accu-

ately and expeditiously a statement of all transactions with associated companies. The statement may be required to show the general nature of the transactions, the amounts involved therein, and the amounts included in each account prescribed herein with respect to such transactions. Transactions with associated companies shall be recorded in the appropriate accounts for transactions of the same nature; provided, however, that charges by associated companies shall first be entered, if necessary, in Account 901, Charges by Associated Companies—Clearing. Nothing herein contained, however, shall be construed as restraining the utility from subdividing accounts for the purpose of recording separately transactions with associated companies.

§ 201.02-9 *Depreciation, and amortization and depletion accounting.* Each natural-gas company shall record as of the end of each month the estimated amount of depreciation or amortization and depletion accrued during that month on gas plant subject to charges for depreciation or amortization and depletion. (See Account 503.1, Depreciation; Account 250.1, Reserve for Depreciation of Gas Plant; Account 503.2, Amortization and Depletion of Producing Natural Gas Land and Land Rights; and Account 250.2, Reserve for Amortization and Depletion of Producing Natural Gas Land and Land Rights.)

NOTE A: Depreciation or amortization and depletion expenses applicable to property included in Account 100:2 Gas Plant Leased to Others, shall be charged to Account 508, Income from Gas Plant Leased to Others.

NOTE B: Depreciation applicable to transportation equipment shall be charged to Account 903, Transportation Expenses—Clearing, and depreciation on general tools and work equipment used in construction work shall be charged to the work or job benefited. The natural gas company may, at its option, distribute depreciation on the latter items through a clearing account and it may also, at its option, charge to clearing accounts, insofar as applicable, depreciation on structures and equipment. (See, however, Gas plant instruction 5, item 5, § 201.3-5 (e).)

§ 201.02-10 *Distribution of pay and expenses of employees.* The charges to gas plant, operating expense, and other accounts for services and expenses of employees engaged in activities chargeable to various accounts, such as construction and operations, shall be based upon the actual time engaged in the respective classes of work, or in case that method is impracticable, upon the basis of a study of the time actually engaged during a representative period.

§ 201.02-11 *Records for each plant.* Separate records shall be maintained by gas plant accounts of the book cost of each plant owned or operated and the cost of operating and maintaining each plant. The term "plant", as here used, means each gas production plant, each gathering system, each transmission main, and each compressor station other than distribution compressor station; provided, however, that the cost of operating and maintaining gas wells may be grouped to include all wells within one pool of gas. If a natural gas company operates more than one gathering sys-

tem, or many transmission mains, or relatively small compressor stations, it may, with the approval of the Commission, group certain gathering systems, or certain transmission mains, or certain compressor stations for the purpose of complying with the portion of this instruction requiring a segregation of the cost of operating and maintaining each plant.

NOTE A: Where gas is produced by two or more processes at one location, each process shall be accounted for separately.

NOTE B: Each natural gas company shall maintain operating or accounting records for each well drilled showing (a) acreage on which drilled, (b) dates of drilling period, (c) cost of drilling, (d) depth of well, (e) particulars and depth of each stratum drilled through, (f) geological formation from which gas obtained, (g) initial rock pressure and open flow capacity, (h) sizes of casing used and the lengths of each size, (i) total cost of well as recorded in gas plant accounts, (j) date well abandoned, for wells once productive, and (k) date drilling discontinued, for wells determined to be non-productive. The foregoing data, as appropriate, shall also be maintained for each subsequent change in the depth of each well.

§ 201.02-12 *Accounting for other departments.* This system of accounts is designed for use by natural-gas companies. If the natural gas company, in addition to its gas operations, operates other departments, it shall keep such accounts for the other departments as may be prescribed by proper authority, and in the absence of prescribed accounts, it shall keep such accounts as are proper or necessary to reflect the results of operating each such other department. It is not intended that proprietary and similar accounts which apply to the utility as a whole shall be departmentalized.

INSTRUCTIONS, BALANCE SHEET ACCOUNTS

§ 201.1-1² *Purpose of balance sheet accounts.* The balance sheet accounts are intended to disclose the financial condition of the natural gas company as of a given date by showing its assets and other debits, and liabilities, capital stock, surplus (or deficit), and other credits.

§ 201.1-2 *Current and accrued assets.* (a) Current and accrued assets are cash, those assets which 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 amounts accruing to the utility which are subject to current settlement, except such items for which accounts other than those designated as current and accrued assets are provided.

(b) There shall not be included in the group of accounts designated as current and accrued assets any item, the amount or collectibility of which is not reasonably assured, unless an adequate

²In §§ 201.1-1 to 201.1-9, inclusive, the numbers to the right of the dash correspond with the respective instruction numbers in Uniform system of accounts prescribed for natural gas companies, Federal Power Commission, effective Jan. 1, 1940, pp. 10-13. Cross references to accounts are made by citing the account number, e. g., Account 588, instead of corresponding section number (§ 201.538).

reserve has been provided therefor. Items of current character but of doubtful value may be written down and for record purposes carried in these accounts at nominal value.

§ 201.1-3 *Current and accrued liabilities.* (a) Current and accrued liabilities are those obligations which have either matured at the date of the balance sheet or which become due within 1 year from the date thereof; except, however, bonds, receivers' certificates, and similar obligations which shall be classified as long-term debt until date of maturity; accrued taxes, such as income taxes, which shall be classified in the balance sheet as accrued liabilities even though payable more than 1 year from the balance sheet date; compensation awards, which shall be classified as current liabilities regardless of date due; and minor amounts payable in installments which may be classified as current liabilities.

(b) If a liability is due more than 1 year from date of issuance or assumption by the utility, it shall be credited to a long-term debt account appropriate for the transaction, except, however, the current liabilities mentioned in paragraph (a) of this section; but, for the purpose of classification in the balance sheet, a debt, except bonds, receivers' certificates, and similar obligations, shall be classified as a current and accrued liability if due within 1 year from the balance sheet date.

§ 201.1-4 *Book cost of securities owned.* (a) Securities of others acquired by the utility shall be recorded in these accounts at cost at the time of acquisition. Cost does not include any amount paid for accrued interest, or dividends.

(b) The utility 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 be no reasonable prospect of substantial value. Fluctuations in market value shall not be recorded, but a permanent impairment in the value of the securities shall be recognized in the accounts. When securities are written off or written down, the amount of the adjustment shall be charged to Account 538, Miscellaneous Income Deductions, or to Account 414, Miscellaneous Debits to Surplus, or to an appropriate reserve account.

(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 revenue 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.

§ 201.1-5 *Discount, expense, and premium on capital stock.* (a) This system of accounts provides separate accounts for discount, expense, and premium on capital stock. These accounts shall be subdivided for each class and series of capital stock issued by the utility. Expenses applicable to capital stock shall not be added to capital stock discount nor deducted from premium on capital stock.

(b) In stating the balance sheet, discount and expense and premium shall not be set off against each other.

(c) General levies or assessments against stockholders shall be credited to the premium account for the particular class and series of capital stock so assessed.

(d) Discount and expense on capital stock may be charged to Account 414, Miscellaneous Debits to Surplus, in total or in installments, or the amounts thereof may be retained in accounts 150 and 151 until the stock to which the discount and expense apply is reacquired or retired.

(e) When capital stock which has been actually issued by the utility is reacquired or retired, Account 150, Discount on Capital Stock, and Account 151, Capital Stock Expense, shall be credited with any amounts included therein which are applicable to such stock, and Account 203, Premiums and Assessments on Capital Stock, shall be debited with the amount of any unamortized premium similarly included therein. Balance Sheet Account 152, Reacquired Capital Stock, or the appropriate capital stock account, if the stock is being retired, shall be debited with the par or stated value of the reacquired or retired stock (for no par stock without stated value the debit shall be the amount at which included in the capital stock account). Any difference remaining between the amounts of the foregoing debits and credits and the amount paid for the stock plus expenses incurred in its reacquisition shall be debited or credited, as the case may be, to Account 270, Capital Surplus, unless, in the case of a debit, the amount thereof exceeds the net accumulated credit in Capital Surplus Account 270 arising from previous reacquisition or retirement of capital stock, in which event, the debit in excess of such accumulated credit shall be made to Account 414, Miscellaneous Debits to Surplus.

§ 201.1-6 *Discount, expense, and premium on long-term debt.* (a) A discount, expense, and premium account shall be maintained for each class and series of long-term debt (including receivers' certificates) issued or assumed by the utility, in which shall be recorded the discount, expense, and premium associated with the issuance and sale of each such class and series of debt.

(b) In stating the balance sheet, the total of the debit balances remaining in those accounts having debit balances shall be reported under Account 140, Unamortized Debt Discount and Expense, and the total of the credit balances remaining in those accounts having credit balances shall be reported under Account 240, Unamortized Premium on Debt. Accounts with debit balances shall not be set off by accounts with credit balances.

(c) The discount, expense, and premium referred to above shall be amortized over the life of the respective issues under such a plan as will equitably distribute the amounts over the life of the securities. The amortization shall be on a monthly basis, and the amounts thereof shall be charged to Account 531, Amortization of Debt Discount and Expense, or credited to Account 532, Amortization of Premium on Debt—Credit, as may be appropriate. The utility may, however, accelerate the writing off of discount and expense by charges to Account 414, Miscellaneous Debits to Surplus.

(d) When any long-term debt is reacquired or redeemed without being converted into another form of long-term debt and when the transaction is not in connection with a refunding operation, the difference between the amount paid upon reacquisition and the par or face value plus the unamortized premium or less the unamortized discount and expense, as the case may be, applicable to the debt reacquired or redeemed, shall be debited to Account 414, Miscellaneous Debits to Surplus, or credited to Account 401, Miscellaneous Credits to Surplus, as appropriate.

(e) When the redemption of one issue or series of bonds or other long-term obligations is financed by another issue or series before the date of maturity of the first issue, any unamortized discount, expense, or premium on the first issue and any premium paid or discount earned on reacquisition shall be debited or credited, as appropriate, to Account 414, Miscellaneous Debits to Surplus, or Account 401, Miscellaneous Credits to Surplus; provided, however, that if the utility desires to amortize any of the discount, expense, or premium associated with the issuance or redemption of the first issue over a period subsequent to the date of redemption, the permission of the Commission must be obtained.

(f) Discount, expense, or premium on debt shall not be included as part of the cost of constructing or acquiring any property, tangible or intangible, except under the provisions of Gas plant instruction 5. (§ 201.3-5.)

§ 201.1-7 *Contingent assets and liabilities.* Contingent assets represent a possible source of value to the utility contingent upon the fulfillment of conditions regarded as uncertain. Contingent liabilities include items which may, under certain conditions, become obligations of the utility but which are neither direct nor assumed liabilities at the date of the balance sheet. The utility shall be prepared to give a complete statement of contingent assets and liabilities (including cumulative dividends on preference

stock) in its annual report and at such other times as may be requested by the Commission.

§ 201.1-8 *Company securities owned.* Securities actually issued or assumed by the company which have been reacquired shall be either retired or carried in Account 152, Reacquired Capital Stock, or Account 153, Reacquired Long-term Debt, unless it is required by provision of a mortgage, or by decision of a trustee not subject to control by the accounting company, that they be retained alive in sinking or other funds. When so retained, they shall be considered as actually outstanding, but not otherwise.

§ 201.1-9 *Nominally issued securities.* (a) Each utility shall maintain, in addition to the capital stock and bond accounts shown in the balance sheet, memorandum debit and credit accounts for securities which have been nominally, but not actually, issued.

(b) When nonpar stock is nominally issued, the number of shares issued shall be shown in the memorandum accounts.

(c) Subdivisions shall be maintained under the memorandum accounts for each class of security.

BALANCE SHEET ACCOUNTS

ASSETS AND OTHER DEBITS

Utility Plant

§ 201.100⁴ *Gas plant.* There shall be reported by this caption the balances in accounts 100:1, 100:2, 100:3, 100:4, 100:5, and 100:6.

§ 201.100:1 *Gas plant in service.* (a) This account shall include the original cost of gas plant, included in accounts 301 to 390, together with the amounts recorded in accounts 391 and 392, owned and used by the utility in its gas operations, including such property owned by the utility but held by nominees.

(b) The cost of additions to and betterments of property leased from others shall be recorded in this account, but such cost shall be maintained in subdivisions entirely separate and distinct from those relating to owned property. (See Gas plan instruction 7, § 201.3-7.)

§ 201.100:2 *Gas plant leased to others.* (a) This account shall include the original cost of gas plant owned by the utility, but leased to others as operating units or systems, where the lessee has exclusive possession.

(b) The property included in this account shall be classified according to the detailed accounts (301 to 392) for gas plant in service (account 100:1), and this account shall be maintained in such detail as though the property were used by the utility in its gas operations.

⁴In §§ 201.100 to 201.271, inclusive, the numbers to the right of the decimal point (except that a colon has been substituted in each instance where a decimal point was used in the original account number) correspond with the respective account numbers in the Uniform system of accounts prescribed for natural gas companies, Federal Power Commission, effective Jan. 1, 1940, pp. 16-35. Cross references to accounts are made by citing the account number, e. g., Account 100:1, instead of the corresponding section number (§ 201.100:1).

§ 201.100:3 *Construction work in progress.* This account shall include the total of the balances of work orders for gas plant in process of construction but not ready for service at the date of the balance sheet.

NOTE: If a project, such as a gas production plant, is designed to consist of two or more units which may be placed in service at different dates, any expenditures which are common to and which will be used in the operation of the project as a whole shall be included in gas plant in service upon the completion and the readiness for service of the first unit. Any expenditures which are identified exclusively with units of property not yet in service shall be included in this account.

§ 201.100:4 *Gas plant held for future use.* (a) This account shall include the original cost of property owned and held for use in gas service under a definite plan for such use. There shall be included herein property acquired but never used by the utility in gas service, but held for such service in the future under a definite plan, and property previously used by the utility in gas service, but retired from such service and held pending its reuse in the future, under a definite plan, in gas service. This includes land and land rights held to insure a future supply of natural gas. (See Gas plant instruction 9-I, § 201.3-9 (i).)

(b) The property included in this account shall be classified according to the detailed accounts (301 to 392) for gas plant in service and the account shall be maintained in such manner and in such detail as though the property were in service.

NOTE A: Materials and supplies, meters, and house regulators held in reserve shall not be included in this account.

NOTE B: Include in this account natural gas wells shut in after construction which have not been connected with the line; also natural gas wells which have been connected with the line but which are shut in for any reason excepting seasonal excess capacity or governmental proration requirements or for repairs.

§ 201.100:5 *Gas plant acquisition adjustments.* (a) This account shall include the difference between (1) the cost to the accounting utility of gas plant acquired as an operating unit or system by purchase, merger, consolidation, liquidation, or otherwise, and (2) the original cost, estimated if not known, of such property, less the amount or amounts which may be credited to the depreciation, and amortization and depletion reserves of the accounting utility at the time of acquisition with respect to such property. The account shall be so subdivided, when practicable, as to show the amounts applicable to gas plant in service, gas plant leased to others, and gas plant held for future use. (See Gas plant instructions 2, 3, and 4, §§ 201.3-2, 201.3-3 and 201.3-4.)

(b) Whenever practicable, this account shall be subdivided according to the character of the amounts included herein for each property acquisition.

(c) The amounts recorded in this account with respect to each property acquisition shall be depreciated, amortized, or otherwise disposed of, as the Commission may approve or direct.

§ 201.100:6 *Gas plant in process of reclassification.* (a) There shall be closed to this account the book cost of gas plant (formerly called "fixed capital" in many systems of accounts) as of the effective date hereof. The detail or primary accounts in support of this account employed prior to such date shall be continued pending reclassification into the gas plant accounts herein prescribed (301-392), but shall not be used for additions, betterments, or new construction.

(b) No charges other than as provided in paragraph (a) above shall be made to this account, but retirements of gas plant owned as of the effective date hereof shall be credited hereto and to the supporting (old) fixed capital accounts until the reclassification shall have been accomplished.

§ 201.107. *Gas plant adjustments.* (a) This account shall include the difference between the original cost, estimated if not known, and the book cost of gas plant, at the effective date of this system of accounts, to the extent that such difference is not properly includible in Account 100:5, Gas Plant Acquisition Adjustments. Write-ups of gas plant prior to the effective date of this system of accounts shall be recorded herein.

(b) The amounts included in this account shall be classified in such manner as to show the nature of each amount included herein and shall be disposed of as the Commission may approve or direct.

NOTE: The provisions of this account shall not be construed as approving or authorizing the recording of appreciation of gas plant.

§ 201.108 *Other utility plant.* There shall be included under this caption the balances in accounts for utility plant, other than gas plant, such as water, railway, etc.

Investment and Fund Accounts

§ 201.110 *Other physical property.* (a) This account shall include the cost to the utility of land, structures, and equipment owned by the utility, but not used in gas service and not properly includible in Account 100:4, Gas Plant Held for Future Use, or in Account 108, Other Utility Plant.

(b) The records supporting the entries to this account shall be so kept that the utility can furnish information as to the nature and cost of each kind of property, from whom it was acquired, its location, and its use.

§ 201.111 *Investments in associated companies.* There shall be reported by this caption the amounts included in accounts 111:1 and 111:3.

§ 201.111:1 *Investments in securities of associated companies.* (a) This account shall include the book cost of the utility's investment in securities issued or assumed by associated companies and held as permanent or long-term investments.

(b) The account shall be maintained in such manner as to show each class of investment in each associated company.

NOTE: Securities of associated companies owned and pledged shall be included in this account but such securities if held in special deposits or in special funds shall be included

in the appropriate deposit or fund account. A complete record of securities pledged shall be maintained.

§ 201.111:2 *Advances to associated companies.* (a) This account shall include the amount of investment advances to associated companies and interest accrued on such advances when such interest is not subject to current settlement. (See Account 126, Receivables from Associated Companies.)

(b) The account shall be maintained in such manner as to show the advances to each associated company.

NOTE A: Balances in open accounts with associated companies which are subject to current settlement shall be excluded from this account and included in Account 126:2, Accounts Receivable from Associated Companies.

NOTE B: Advances made to associated companies without expectation of reimbursement shall be charged to Account 538, Miscellaneous Income Deductions.

§ 201.112 *Other investments.* (a) This account shall include the book cost of the utility's investment in securities issued or assumed by nonassociated companies, investment advances to such companies, and any investments not accounted for elsewhere. Securities held as temporary cash investments shall not be included in this account.

(b) The records shall be maintained in such manner as to show the amount of each investment and the investment advances to each person.

NOTE: Securities owned and pledged shall be included in this account, but securities held in special deposits or in special funds shall be included in the appropriate deposit or fund account. A complete record of securities pledged shall be maintained.

§ 201.113 *Sinking funds.* This account shall include the assets held in sinking funds. A separate account, with appropriate title, shall be kept for each sinking fund.

NOTE: Nothing herein contained shall be construed as preventing a utility from transferring applicable sinking or other funds to Account 121.3, Miscellaneous Special Deposits, for the purpose of paying matured sinking fund obligations, or obligations called for redemption but not presented, or the interest thereon.

§ 201.114 *Miscellaneous special funds.* There shall be reported by this caption the amounts included in accounts 114:1 and 114:2.

§ 201.114:1 *Depreciation fund.* This account shall include the assets which have been segregated in a special fund for the purpose of identifying such assets with the reserve for depreciation.

§ 201.114:2 *Other special funds.* This account shall include assets which have been segregated in special funds for insurance, employees' pensions, savings, relief, hospital, and other purposes not provided for elsewhere. A separate account, with appropriate title, shall be kept for each fund.

NOTE: Amounts deposited with a trustee under the terms of an irrevocable trust agreement for pensions or other employees' benefits shall not be included in this account.

Current and Accrued Assets

§ 201.120 *Cash.* This account shall include the utility's current cash funds except working funds. (See Account 122, Working Funds.)

§ 201.121 *Special deposits.* There shall be reported by this caption the amounts included in accounts 121:1, 121:2, and 121:3.

§ 201.121:1 *Interest special deposits.* Special deposits with fiscal agents or others for the payment of interest shall be charged to this account. When interest is paid from the deposits the amount shall be credited to this account and charged to the appropriate accrued interest account.

§ 201.121:2 *Dividend special Deposits.* Special deposits with fiscal agents and others for the payment of dividends on behalf of the utility shall be charged to this account. When dividends are paid from these deposits, the amount thereof shall be credited to this account and charged to the appropriate dividends payable account.

§ 201.121:3 *Miscellaneous special deposits.* Special deposits with fiscal agents or others for special purposes other than the payment of interest and dividends shall be charged to this account. Such special deposits may include cash deposited with Federal, State, or municipal authorities as a guaranty for the fulfillment of obligations; cash deposited with trustees to be held until mortgaged property sold, destroyed, or otherwise disposed of, is replaced; and also cash realized from the sale of the accounting utility's securities and deposited with trustees to be held until invested in property of the utility, etc. When the purposes of such deposits are satisfied and the deposits are released, this account shall be credited with the amount released. Entries to this account shall specify the purpose for which the deposit is made.

NOTE A: The foregoing special deposit accounts shall not include any assets available for general purposes.

NOTE B: Deposits for more than one year not offset by current liabilities shall not be charged to this account but to Account 112, Other Investments.

§ 201.122 *Working funds.* This account shall include cash advanced to officers, agents, employees, and others as petty cash or working funds.

§ 201.123 *Temporary cash investments.* (a) This account shall include the book cost of investments, such as demand and time loans, bankers' acceptances, United States Treasury certificates, marketable securities, and other similar investments, acquired for the purpose of temporarily investing cash.

(b) This account shall be so maintained as to show:

Temporary Cash Investments—Associated Companies.

Temporary Cash Investments—Other.

NOTE: If any of the temporary investments are pledged, proper record of such pledged investments shall be kept.

§ 201.124 *Notes receivable.* This account shall include the book cost, not in-

cludible elsewhere, of all collectible obligations in the form of notes receivable and similar evidences (except interest coupons) of money due on demand or within one year from the date of issue.

NOTE A: This account shall not include notes receivable from associated companies. (See Account 128:1, Notes Receivable from Associated Companies.)

NOTE B: The amount of notes receivable discounted, sold or transferred, unless transferred without recourse, shall not be credited to this account but to Account 221, Notes Receivable Discounted.

§ 201.125 *Accounts receivable.* There shall be reported by this caption the balances in accounts 125:1 and 125:2.

§ 201.125:1 *Accounts receivable—customers.* (a) This account shall include amounts due from customers for utility services, including merchandising, jobbing, and contract work. This account shall not include amounts due from associated companies.

(b) This account shall be kept in such manner as to permit the ascertainment within a reasonable time of the amounts due for each utility service, including merchandising, jobbing, and contract work as a separate service.

§ 201.125:2 *Other accounts receivable.* (a) This account shall include amounts owing the utility upon the accounts with concerns or individuals, other than associated companies, and customers for utility services and for merchandising, jobbing, and contract work.

(b) This account shall be maintained in such manner as to show separately the amounts due from officers and employees, but the account shall not include amounts advanced to officers or others as working funds. (See Account 122, Working Funds.)

§ 201.126 *Receivables from associated companies.* (a) This account shall include the debit balances subject to current settlement in open accounts with associated companies, and notes and drafts upon which associated companies are liable and which mature and are expected to be paid in full not later than one year from date of issuance, together with interest thereon. Items which do not bear a specified due date but which have been carried for more than 90 days and items which are not paid within 90 days from due date shall be transferred to Account 111, Investments in Associated Companies.

(b) This account shall be subdivided as follows:

126:1 Notes Receivable from Associated Companies.

126:2 Accounts Receivable from Associated Companies.

NOTE A: On the balance sheet, accounts receivable from an associated company may be set off against accounts payable to the same company.

NOTE B: The face amount of notes receivable discounted or sold without releasing the company from liability as endorser thereon, shall not be credited to this account, but to Account 221, Notes Receivable Discounted.

§ 201.127 *Subscriptions to capital stock.* (a) This account shall include the balance due from subscribers upon legally enforceable subscriptions to capital stock of the utility.

(b) The amount of each subscription shall be charged to this account at the time the subscription is accepted, and concurrently there shall be credited to Account 204, Capital Stock Subscribed, the par value, in the case of stock having par value, and the stated value, in the case of stock without par value, of the stock subscribed. The difference, if any, between the above amounts shall be debited or credited, as appropriate, to Account 150, Discount on Capital Stock, or Account 203, Premiums and Assessments on Capital Stock. If nonpar stock has no stated value, the entire subscription price shall be credited to Account 204, Capital Stock Subscribed.

§ 201.128 *Interest and dividends receivable.* This account shall include the amount of interest on bonds, mortgages, notes, commercial paper, loans, open accounts, deposits, etc., and the amount of dividends receivable on stocks owned.

NOTE A: Interest and dividends receivable from associated companies shall be included in Account 126:2, Accounts Receivable from Associated Companies.

NOTE B: Interest which is not subject to current settlement shall be included in the account in which is carried the principal on which the interest is accrued.

§ 201.129 *Rents receivable.* This account shall include rents receivable or accrued on property rented or leased by the utility to others.

NOTE: Rents receivable from associated companies shall be included in Account 126:2, Accounts Receivable from Associated Companies.

§ 201.130 *Accrued utility revenues.* This account may include the estimated amount accrued to the utility for service rendered, but not billed, as of the end of any accounting period. (The use of this account is optional.)

NOTE: In case the utility accrues unbilled revenues, it shall likewise accrue unbilled expenses, such as for the purchase of gas.

§ 201.131 *Materials and supplies.* There shall be reported under this caption the total of the amounts in accounts 131:1 and 131:2.

§ 201.131:1 *Materials and supplies—gas.* (a) This account shall include the cost of unissued small tools and unapplied materials and supplies (including fuel) held primarily for use in the gas business. The cost shall include, when practicable, the purchase price at the point of free delivery, plus customs duties, excise and other taxes on purchases, insurance, costs of inspection, special tests prior to acceptance, loading and unloading, transportation, and other directly assignable charges.

(b) Inward transportation charges for materials as far as practicable shall be included as a part of the cost of the particular material to which they relate. When not so included, they shall be charged to Account 902, Stores Expenses—Clearing.

(c) Cash or other discounts on materials shall be deducted, when practicable, in determining the cost of the particular material, or credited to the account to which the material is charged. Discounts which are not so handled shall be

credited to Account 902, Stores Expenses—Clearing.

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

(1) Reusable materials consisting of large individual items shall be included in this account at original cost, estimated if not known, except that stores loading and similar costs shall not be duplicated. The cost of repairing such items shall be charged to the account appropriate for the previous use. (See also Gas plant instruction 5, item 5, 201.3-5 (5).)

(2) Reusable materials consisting of relatively small items, the identity of which (from the date of original installation to the final abandonment or sale thereof) cannot be ascertained without undue refinement in accounting shall be included in this account at current prices new for such items. The cost of repairing such items shall be charged to the appropriate expense account as indicated by previous use.

(3) Scrap and nonusable materials included in this account shall be carried at the estimated net amount realizable therefrom. The difference between the amounts realized for scrap and nonusable materials sold and the net amount at which the materials were carried in this account, as far as practicable, shall be adjusted to the accounts credited when the materials were charged to this account.

(e) Inventories of materials, supplies, fuel, etc., shall be taken at least annually and the necessary adjustments shall be made to bring this account into harmony with the actual inventories. In effecting the adjustments, large differences which can be assigned to important classes of materials shall be equitably adjusted among the accounts to which such classes of materials have been charged since the previous inventory. Other differences shall be equitably apportioned among the accounts to which materials have been charged, or included in Account 902, Stores Expenses—Clearing.

NOTE A: Interest on material bills, the payment of which has been delayed, shall be charged to Account 535, Other Interest Charges.

NOTE B: There shall not be included in this account materials, supplies, and equipment held primarily for merchandising, jobbing, and contract work or for use in departments other than the gas department. See account 131:2.)

§ 201.131:2 *Materials and supplies—other.* This account shall include the cost of all materials and supplies held primarily for merchandising, jobbing, and contract work or for use in departments other than the gas department.

§ 201.132 *Prepayments.* This account shall include amounts representing prepayments of insurance, rents, taxes, interest, and miscellaneous items, and shall be kept or supported in such manner as to disclose the amount of each class of prepayments.

§ 201.133 *Other current and accrued assets.* (a) This account shall include current and accrued assets of the general nature defined in accounts 120 to 132,

inclusive, but not properly includible in any of those accounts.

(b) The records supporting the entries to this account shall be so kept as to show the nature of each class of assets included herein.

Deferred Debits

§ 201.140 *Unamortized debt discount and expense.* This caption shall include the total of the debit balances, of those accounts having debit balances, of the discount, expense, and premium accounts, for all classes of long-term debt. (See Balance sheet instruction 6, § 201.1-6.)

§ 201.141 *Extraordinary property losses.* (a) This account shall include, when so authorized or directed by the Commission, losses in service value of property abandoned or otherwise retired from service which are not provided for by the depreciation or other reserves and which could not reasonably have been foreseen and provided for. It shall include, also, when so authorized or directed by the Commission, extraordinary losses, such as unforeseen damages to property which could not reasonably have been anticipated and which are not covered by reserves or by insurance.

(b) The entire loss in service value of property retired which is subject to charges for depreciation or amortization and depletion shall be charged to the depreciation or amortization and depletion reserve as appropriate. If all, or a portion, of the loss in service value is to be included in this account, the depreciation or amortization and depletion reserve shall then be credited and this account charged with the amount properly chargeable hereto.

(c) This account shall be so maintained that convenient itemization may be made of all amounts included herein.

(d) Before making any entries to this account, the utility shall obtain the approval of the Commission. Application for permission to use the account shall be accompanied by a statement or statements giving a complete explanation of the nature and cause of the property loss together with a description of the property, its location, the original cost thereof, classified in accordance with the prescribed gas plant accounts, the cost to the utility, the amount of intangible value carried in the accounts with respect to such property, the amount at which the property is retired or to be retired, the amount, if any, chargeable to the depreciation or other reserves (showing cost thus chargeable, salvage, and cost of removal), the amount it is proposed to include in this account, the period over which and the accounts to which it is proposed to write off the loss, and a copy of any statement or statements made or planned to be made to a trustee under a mortgage or other indenture with respect to the property.

§ 201.142:1 *Preliminary natural gas survey and investigation charges.* (a) This account shall be charged with all expenditures for preliminary surveys, plans, investigations, etc., made for the purpose of determining the feasibility of acquiring land and land rights to pro-

vide a future supply of natural gas. If such land or land rights are acquired, this account shall be credited and the appropriate gas plant account (see Gas plant instruction 9-I, § 201.3-9 (1)) charged with the amount of the expenditures related to such acquisition. If the project is abandoned, the expenditures related thereto shall be charged to Account 513, Other Exploration Costs.

(b) The records supporting the entries to this account shall be so kept that the utility can furnish, for each investigation, complete information as to the identification and location of territory investigated, the number or other identification assigned to the land tract or leasehold acquired, and the nature and respective amounts of the charges.

NOTE: The amount of preliminary survey and investigation charges transferred to gas plant shall not exceed the expenditures which may reasonably be determined to contribute directly and immediately and without duplication to gas plant.

§ 201.142:2 *Other preliminary survey and investigation charges.* (a) This account shall be charged with all expenditures for preliminary surveys, plans, investigations, etc., made for the purpose of determining the feasibility of projects under contemplation other than the acquisition of land and land rights to provide a future supply of natural gas. If construction results, this account shall be credited and the appropriate gas plant account charged. If the work is abandoned, the charge shall be to Account 538, Miscellaneous Income Deductions, or Account 414, Miscellaneous Debits to Surplus, unless otherwise authorized or directed by the Commission.

(b) The records supporting the entries to this account shall be so kept that the utility can furnish complete information as to the nature and purpose of the survey, plans, or investigations, and the nature and respective amounts of the charges.

NOTE: The amount of preliminary survey and investigation charges transferred to gas plant shall not exceed the expenditures which may reasonably be determined to contribute directly and immediately and without duplication to gas plant.

§ 201.143 *Clearing accounts.* This caption shall include undistributed balances in clearing accounts (see accounts 901 to 906) at the date of the balance sheet. Balances in clearing accounts shall be substantially cleared not later than the end of the calendar year unless items held therein relate to a future period.

§ 201.144 *Retirement work in progress.* This account shall include the total of the balances of work orders for the retirement of gas plant. The amount to be credited to gas plant shall be charged to this account at the date the property is retired from service, and the cost of removal shall be charged to the account as incurred. Credits for salvage and insurance recovered shall be made to this account. Each work order shall be closed to Account 250:1, Reserve for Depreciation of Gas Plant, or other appropriate reserve, upon completion of the removal, in such a manner as to record separately in the reserve the

original cost of plant retired, the cost of removal, and the salvage or insurance recovered.

§ 201.145 *Other work in progress.* This account shall include the total of the balances in open work or job orders for work in progress, other than that includible in Account 100:3, Construction Work in Progress, and Account 144, Retirement Work in Progress.

§ 201.146 *Other deferred debits.* (a) This account shall include all debits, not elsewhere provided for, the proper final disposition of which is uncertain, and unusual or extraordinary expenses, not included in other accounts, which are in process of amortization.

(b) The records supporting the entries to this account shall be so kept that the utility can furnish full information as to each deferred debit included herein.

Capital Stock Discount and Expense

§ 201.150 *Discount on capital stock.* (a) There shall be reported by this caption all balances in the accounts for discount on capital stock.

(b) The accounts hereunder shall be kept in such manner as to show separately the discount on each class and series of capital stock. (See Balance sheet instruction 5, § 201.1-5.)

(c) The utility may amortize the balance carried in this account by charges to Account 414, Miscellaneous Debits to Surplus.

§ 201.151 *Capital stock expense.* (a) This account shall include all commissions and expenses incurred in connection with the original issuance and sale of capital stock, including additional capital stock of a certain class or series as well as first issues.

(b) When any issue of capital stock, or portion thereof, has been retired, there shall be credited to this account the balance herein in respect of such retired stock. (See Balance sheet instruction 5, § 201.1-5.)

(c) The utility may amortize the balance carried in this account by charges to Account 414, Miscellaneous Debits to Surplus.

NOTE: There shall not be included in this account expenses in connection with the reacquisition or resale of the utility's capital stock.

Reacquired Securities

§ 201.152 *Reacquired capital stock.* (a) This account shall include the par value of capital stock actually issued by the utility and reacquired by it and not retired or cancelled, except, however, stock which is held by trustees in sinking or other funds. Stock without par value shall be included in this account at the proportionate amount at which the particular class and series of stock is included in Account 200, Common Capital Stock, or Account 201, Preferred Capital Stock.

(b) The difference between the amount at which capital stock is included in this account and the amount paid by the utility for such stock, including commissions and expenses paid in connection with the reacquisition, shall be debited or credited at the time of acquisition, to Account 270, Capital

Surplus, provided, however, that debits shall be charged to Account 414, Miscellaneous Debits to Surplus, if the amounts thereof exceed the balance in capital surplus; and provided further, that in no event shall debits in excess of accumulated credits from the reacquisition and sale of reacquired capital stock be charged to capital surplus. (See Balance sheet instruction 5, § 201.1-5.)

(c) When reacquired capital stock is resold by the utility, the par value (or amount included in this account for stock without par value) of the stock resold shall be credited to this account and the difference between such amount and the amount received by the utility from the resale, less commissions and expenses incurred in the resale, shall be accounted for as outlined in paragraph (b) of this section.

(d) This account shall be maintained or supported in such manner as to show the amount applicable to each class and series of stock.

§ 201.153 *Reacquired long-term debt.* (a) This account shall include the par or face value of bonds or other long-term debt actually issued or assumed by the utility and reacquired by it and held under conditions which do not permit the utility to treat such securities as paid, retired, or canceled but which permit the resale of the securities. It shall not include securities which are held by trustees in sinking or other funds.

(b) When the securities are reacquired, the difference between par or face value, adjusted for unamortized discount, expense, or premium, and the amount paid upon reacquisition, shall be debited or credited, as appropriate, to Account 414, Miscellaneous Debits to Surplus, or Account 401, Miscellaneous Credits to Surplus. (See Balance sheet instruction 6, § 201.1-6.)

(c) This account shall be maintained or supported in such manner as to show the amount applicable to each class and series of long-term debt.

LIABILITIES AND OTHER CREDITS

Capital Stock

§ 201.200 *Common capital stock.*

§ 201.201 *Preferred capital stock.* (a) These accounts shall include the par value, the stated value of stock without par value if such stock has a stated value, and if not, the cash value of the consideration received for such nonpar stock, of each class of capital stock actually issued and actually outstanding, and also the capital stock in Account 152, Reacquired Capital Stock.

(b) When the actual cash value of the consideration received is more or less than the par or stated value of any stock having a par or stated value, the difference shall be credited or debited, as the case may be, to the discount or premium account for the particular class and series.

(c) When capital stock is retired and canceled, these accounts shall be charged with the amount at which such stock is carried herein.

(d) A separate ledger account, with a descriptive title, shall be maintained for each class or series of stock. The supporting records shall show the shares

nominally issued, actually issued, and nominally outstanding.

NOTE: When a levy or assessment, except a call for payment on subscriptions, is made against holders of capital stock, the amount collected upon such levy or assessment shall be credited to Account 203, premiums, and Assessments on Capital Stock.

§ 201.202 *Stock liability for conversion.* (a) This account shall include the par value, the stated value of stock without par value if such stock has a stated value, and if not, the cash value of the consideration for such nonpar stock, of capital stock which the utility has agreed to exchange for outstanding securities of other companies in connection with the acquisition of properties of such companies under terms which allow the holders of the securities of the other companies to surrender such securities and receive in return therefor capital stock of the accounting utility.

(b) When the securities of the other companies have been surrendered, this account shall be charged and Account 200, Common Capital Stock, or Account 201, Preferred Capital Stock, as the case may be, will be credited.

(c) The records shall be so kept as to show separately the stocks of different classes and series for which liability may exist.

§ 201.203 *Premiums and assessments on capital stock.* (a) This account shall include the excess of the actual cash a call for payment on subscriptions, is made value of the consideration received over the par or stated value and accrued dividends, of stock issued, together with assessments against stockholders representing payments required in excess of par or stated values.

(b) A separate account shall be maintained for premiums and assessments on each class and series of stock.

(c) When capital stock is retired and canceled, the amount in this account with respect to the shares of such stock retired and canceled shall be debited hereto. (See Balance sheet instruction 5, § 201.1-5.)

§ 201.204 *Capital stock subscribed.* (a) This account shall include the amount of legally enforceable subscriptions to capital stock of the utility. 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 127, Subscriptions to Capital Stock, for the agreed price and any discount or premium shall be debited or credited to the appropriate discount or premium account. When properly executed stock certificates have been issued representing the shares subscribed, this account shall be debited and Account 200, Common Capital Stock, or Account 201, Preferred Capital Stock, shall be credited with the par or stated value of such stock.

(b) The records shall be kept in such manner as to show the amount of subscriptions to each class and series of stock.

§ 201.205 *Installments received on capital stock.* (a) This account shall in-

clude the amount of installments received on capital stock on a partial or installment payment plan from subscribers who are not bound by legally enforceable subscription contracts.

(b) As subscriptions are paid in full and certificates issued, this account shall be charged and Account 200, Common Capital Stock, Account 201, Preferred Capital Stock, or Account 152, Reacquired Capital Stock, as appropriate, credited with the par or stated value of such stock. Any discount or premium on the original issue shall be included in the appropriate discount or premium account.

(c) The records shall be kept in such manner as to show the amount of installments received on each class and series of stock.

Long-Term Debt

§ 201.210 *Bonds.* (a) This account shall include the face value of the actually issued and unmatured bonds, which have not been retired or canceled; also the face value of such bonds issued by others, the payment of which has been assumed by the utility.

(b) This account shall be so kept or supported as to show the face value of (1) nominally issued bonds, (2) nominally outstanding bonds, and (3) actually outstanding bonds of each class and series.

NOTE A: For instructions relative to accounting for discount, expense, and premium on long-term debt, see Balance sheet instruction 6 (§ 201.1-6).

NOTE B: Matured long-term debt shall be included in Account 225, Matured Long-Term Debt.

§ 201.211 *Receivers' certificates.* (a) This account shall include the face value of certificates of indebtedness issued by receivers in possession of the property and acting under the orders of a court.

(b) Separate subdivisions shall be maintained for each issue of receivers' certificates.

§ 201.212 *Advances from associated companies.* (a) This account shall include the face value of notes owed to associated companies and the amount of open book accounts representing advances from associated companies, including interest on such advances when the interest is not subject to current settlement.

(b) This account shall be subdivided as follows:

- 212:1 Advances on Notes.
- 212:2 Advances on Open Accounts.

NOTE A: The records supporting the entries to this account shall be so kept that the utility can furnish complete information concerning each note and open account.

NOTE B: Notes and open accounts representing indebtedness subject to current settlement shall be included in Account 223, Payables to Associated Companies.

§ 201.213 *Miscellaneous long-term debt.* (a) This account shall include all unmatured long-term debt not otherwise provided for. This covers such items as real estate mortgages, executed or assumed, assessments for public improvements, notes and unsecured certificates of indebtedness not owned by associated companies, receipts outstanding for

long-term debt, and other obligations maturing more than 1 year from date of issue or assumption. (See Balance sheet instruction 3, § 201.1-3.)

(b) Separate accounts shall be maintained for each class of obligation, and records shall be maintained to show separately for each class all details as to date of obligation, date of maturity, interest dates and rates, security for the obligation, etc.

Current and Accrued Liabilities

§ 201.220 *Notes payable.* This account shall include the face value of all notes, drafts, acceptances, or other similar evidences of indebtedness, payable on demand or which by their terms are payable within a time not exceeding 1 year from the date of issue, to other than associated companies. (See Balance sheet instruction 3, § 201.1-3.)

§ 201.221 *Notes receivable discounted.* This account shall include the face value of notes receivable discounted or sold without releasing the utility from liability as endorser thereon.

§ 201.222 *Accounts payable.* This account shall include all amounts payable by the utility within 1 year, and which are not provided for in other accounts.

§ 201.223 *Payables to associated companies.* This account shall include amounts owed to associated companies on notes, drafts, acceptances, or other similar evidences of indebtedness, and open accounts payable on demand or not more than one year from date of issue or creation. This account shall be subdivided as follows:

- 223:1 Notes Payable to Associated Companies.
- 223:2 Accounts Payable to Associated Companies.

NOTE: Exclude from this account notes and accounts which are includable in Account 212, Advances from Associated Companies.

§ 201.224 *Dividends declared.* This account shall include the amount of dividends which have been declared but not paid. Dividends shall be credited to this account when they become a liability.

§ 201.225 *Matured long-term debt.* This account shall include the amount of long-term debt (including any obligation for premiums) matured and unpaid, without specific agreement for extension of the time of payment; it shall also include bonds called for redemption but not presented.

§ 201.226 *Matured interest.* This account shall include the amount of matured interest on long-term debt or other obligations of the utility at the date of the balance sheet unless such interest is added to the principal of the debt on which incurred.

§ 201.227 *Customers' deposits.* This account shall include all amounts deposited with the utility by customers as security for the payment of bills.

§ 201.228 *Taxes accrued.* (a) This account shall be credited during each accounting period with the amount of taxes accrued during the period, corresponding debits being made to the ap-

propriate accounts for tax charges. Such credits may be based upon estimates, but from time to time during the year as the facts become known the amount of the periodic credits shall be adjusted so as to include as nearly as can be determined in each year the taxes applicable thereto. Any amount representing a prepayment of taxes applicable to the period subsequent to the date of the balance sheet shall be shown under Account 132, Prepayments.

(b) The records supporting the entries to this account shall be so kept that the utility can furnish information as to the amount, by classes, of taxes accrued, the basis for each tax accrual and the accounts to which charged, and the amount, by classes, of taxes paid.

§ 201.229 *Interest accrued.* There shall be reported by this caption the balances included in accounts 229:1 and 229:2.

§ 201.229:1 *Interest accrued on long-term debt.* This account shall include the amount of interest accrued on the long-term debt of the utility except interest on advances from associated companies. This account shall not include any interest which is added to the principal of the debt on which incurred.

§ 201.229:2 *Interest accrued on other liabilities.* This account shall include the amount of interest accrued on liabilities of the utility other than long-term liabilities. This account shall not include any interest which is added to the principal of the debt on which incurred.

§ 201.230 *Other current and accrued liabilities.* This account shall include the current and accrued liabilities not provided for elsewhere.

Deferred Credits

§ 201.240 *Unamortized premium on debt.* This caption shall include the total of the credit balances of the discount, expense, and premium accounts, for all classes of long-term debt, including receivers' certificates. (See Balance sheet instruction § 201.1-6.)

§ 201.241 *Customers' advances for construction.* This account shall include such advances by customers for construction as are to be refunded either wholly or in part. When a customer is refunded the entire amount to which he is entitled, according to the agreement or rule under which the advance was made, the balance, if any, remaining in the account shall be transferred to Account 265, Contributions in Aid of Construction.

§ 201.242 *Other deferred credits.* This account shall include advanced billings and receipts and other deferred credit items, not provided for elsewhere; also amounts which cannot be entirely cleared or disposed of until additional information has been received or which should be credited to income or to surplus accounts in the future.

Reserves

§ 201.250:1 *Reserve for depreciation of gas plant.* (a) This account shall be credited with the following:

Amounts charged to Account 503:1, Depreciation, to Account 508, Income from Gas Plant Leased to Others, to clearing accounts, or to income or other accounts for currently accruing depreciation.

Amounts charged to Account 414, Miscellaneous Debits to Surplus, for past accrued depreciation.

Amounts of depreciation applicable to gas properties acquired as operating units or systems. (See Gas plant instruction 4, § 201.3-4.)

Amounts chargeable upon approval of the Commission to Account 141, Extraordinary Property Losses.

Amounts of depreciation applicable to gas plant donated to the utility.

(b) At the time of retirement of depreciable gas plant in service, this account shall be charged with the book cost of the property retired and the cost of removal, and shall be credited with the salvage value and any other amounts recovered, such as insurance.

(c) For balance sheet purposes, this account shall be regarded and treated as a single composite reserve. For purposes of analysis, however, each utility shall maintain records in which the depreciation reserve shall be segregated according to the following functional classification of gas plant: (1) Production—manufactured gas, (2) production—natural gas, (3) storage, (4) transmission, (5) distribution, and (6) general. The credits and debits to the reserve shall be so made as to show separately (1) the amount of the accrual for depreciation, (2) the book cost of property retired, (3) cost of removal, (4) salvage, and (5) other items, including recoveries from insurance.

(d) When transfers of property are made from one utility plant account to another or from or to nonutility property, the accounting shall be as provided in Gas plant instruction 14 (§ 201.3-14).

(e) This account shall be subdivided as follows:

250:11 Reserve for Depreciation of Gas Plant in Service.

250:12 Reserve for Depreciation of Gas Plant Leased to Others.

250:13 Reserve for Depreciation of Gas Plant Held for Future Use.

NOTE: The utility is restricted in its use of the reserve to the purposes set forth above. It shall not divert any portion of the reserve to surplus or make any other use thereof without the approval of the Commission.

§ 201.250:2 *Reserve for amortization and depletion of producing natural gas land and land rights.* (a) This account shall be credited with amounts charged to Account 503:2, Amortization and Depletion of Producing Natural Gas Land and Land Rights, or Account 508, Income from Gas Plant Leased to Others, to provide for the current amortization and depletion of land and land rights from which natural gas is obtained. (See Gas plant instruction 9-I, § 201.3-9 (i).)

(b) This account shall also be credited with such amounts as are necessary to reflect, as of the effective date of this system of accounts, the portion of the cost of land and land rights which have been exhausted through the extraction of natural gas. To the extent that pro-

vision has not previously been made for amortization and depletion of such land and land rights, amounts credited to this reserve shall be concurrently debited to Account 414, Miscellaneous Debits to Surplus.

(c) When natural gas producing land or land rights are sold, relinquished, or otherwise retired from service, the book cost of the land or land rights so retired, less any proceeds realized at retirement, shall be charged to this account: *Provided, however,* That any excess of the book cost (less proceeds realized from sale) over the amount accumulated therefor in this reserve shall be debited to the appropriate surplus account, unless otherwise authorized or directed by the Commission.

(d) Records shall be maintained so as to show separately the balance applicable to each item of land and land rights which is being amortized or depleted, except that natural gas land and land rights which constitute an interest in one pool of gas may be grouped to form one unit for amortization and depletion and the reserve applicable thereto need not be segregated to show the amount related to each gas right included therein.

(e) This account shall be subdivided as follows:

250.21 Reserve for Amortization and Depletion of Producing Natural Gas Land and Land Rights—Gas Plant in Service.

250.22 Reserve for Amortization and Depletion of Producing Natural Gas Land and Land Rights—Gas Plant Leased to Others.

NOTE: The utility is restricted in its use of the reserve to the purposes set forth above. It shall not divert any portion of the reserve to surplus or make any other use thereof without approval of the Commission.

§ 201.250:3 *Reserve for abandoned leases.* This account shall be credited with amounts concurrently charged to Account 512, Abandoned Leases, for the purpose of providing a reserve to cover the costs of natural gas leases which may be abandoned and which have never been productive.

(b) When natural gas leases which have never been productive are abandoned, the cost thereof, including expenses incidental to abandonment, shall be charged to this account: *Provided, however,* That any deficiency in this reserve at the time of abandonment of the lease shall be charged to Account 512, Abandoned Leases.

(c) Records supporting this account shall be so kept as to show for each abandoned lease the date and period thereof, location, date abandoned, and the nature and amounts of the cost.

NOTE A: No provision shall be made in this reserve for the abandonment of producing natural gas leases, and the provisions of Gas plant instruction 14 (§ 201.3-14) Transfers of Property, shall not apply to amounts included herein. (See Account 250:2, Reserve for Amortization and Depletion of Producing Natural Gas Land and Land Rights.)

NOTE B: The utility is restricted in its use of the reserve to the purposes set forth above. It shall not divert any portion of the reserve to surplus or make any other use thereof without approval of the Commission.

§ 201.251 *Reserve for amortization of other limited-term gas investments.*

(a) This account shall be concurrently credited with amounts charged to Account 504, Amortization of Other Limited-Term Gas Investments, or to Account 508, Income from Gas Plant Leased to Others, for the current amortization of limited-term gas investments other than land rights held for the production of natural gas.

(b) This account shall also be credited with such amounts as are necessary to reflect, as of the effective date of this system of accounts, the expired portion of the life of franchises, licenses, patent rights, and limited-term interests in land and land rights other than land rights held for the production of natural gas; or other intangible gas property which has a terminable life, the cost of which is included in gas plant. To the extent that provision has not previously been made for amortization of such limited-term utility investments, amounts credited to this reserve shall be concurrently debited to Account 414, Miscellaneous Debits to Surplus.

(c) When any franchise, patent right, limited-term interest in land or land right expires, is sold, relinquished, or otherwise retired from service, this account shall be charged with the amount previously credited in respect to such property. The book cost of the property so retired less the amount chargeable to this account and less the proceeds realized at retirement shall be included in the appropriate surplus account.

(d) Records shall be maintained so as to show separately the balance applicable to each item of property which is being amortized.

(e) This account shall be subdivided as follows:

251:1 Reserve for Amortization of Other Limited-Term Gas Investments—Gas Plant in Service.

251:2 Reserve for Amortization of Other Limited-Term Gas Investments—Gas Plant Leased to Others.

251:3 Reserve for Amortization of Other Limited-Term Gas Investments—Gas Plant Held for Future Use.

§ 201.252 *Reserve for amortization of gas plant acquisition adjustments.* This account shall be credited or debited with amounts which the Commission may approve or direct to be charged or credited to Account 505, Amortization of Gas Plant Acquisition Adjustments, to Account 537, Miscellaneous Amortization, or to surplus for the purpose of providing for the extinguishment of amounts in Account 100:5, Gas Plant Acquisition Adjustments.

§ 201.253 *Reserve for depreciation and amortization of other property.* This account shall include the depreciation and amortization reserves applicable to property other than gas plant.

§ 201.254 *Reserve for uncollectible accounts.* (a) This account shall be credited each month with amounts reserved for losses on accounts receivable which may become uncollectible, and also with collections on accounts previously charged hereto. Concurrent charges shall be made to Account 783, Uncollectible Accounts, for amounts applicable to gas operations, and to corresponding accounts for other operations.

(b) This account shall be subdivided as follows

254:1 Utility customers.

254:2 Merchandising, jobbing, and contract work.

254:3 Associated companies.

254:4 Officers and employees.

254:5 Other.

NOTE: Accretions to this reserve shall not be made in excess of a reasonable provision against losses of the character for which the reserve is provided.

§ 201.255 *Insurance reserve.* (a) This account shall include amounts reserved by the utility for self-insurance against losses through accident, fire, flood, or other hazards to its own property or property leased from others. The amounts charged to Account 798, Insurance, or other appropriate accounts to cover such risks shall be credited to this account. A schedule of risks covered by this reserve shall be maintained, giving a description of the property involved, the character of the risks covered, and the rates used.

(b) Charges shall be made to this account for losses covered by self-insurance.

NOTE: Accretions to this reserve shall not be made in excess of a reasonable provision against losses of the character for which the reserve is provided.

§ 201.256 *Injuries and damages reserve.* (a) This account shall be credited with amounts charged to Account 799, Injuries and Damages, or other appropriate accounts, to meet the probable liability, not covered by insurance, for deaths or injuries to employees and others, and for damages to property not owned or held under lease by the utility.

(b) When liability for any injury or damage is admitted by the utility, either voluntarily or because of the decision of a court or other lawful authority, such as a workmen's compensation board, the admitted liability shall be charged to this account and credited to the appropriate liability account.

NOTE A: Recoveries or reimbursements for losses charged to this account shall be credited hereto; the cost of repairs to property of others, if provided for herein, shall be charged to this account.

NOTE B: Accretions to this reserve shall not be made in excess of a reasonable provision against losses of the character for which the reserve is provided.

§ 201.257 *Employees' provident reserve.* (a) This account shall include provision which has been made by operating expense charges, or by specific appropriations of income or surplus, and by amounts contributed by employees (whether carried in special funds or in the general funds of the utility) for pensions, accident and death benefits, savings, relief, hospital, and other provident purposes.

(b) This account shall include also the amounts accrued for pensions through charges to Account 800, Employees' Welfare Expenses and Pensions. Amounts so credited shall, when actually paid to retired employees or paid into a trust fund irrevocably devoted to the payment of pensions, be charged hereto.

(c) Separate accounts shall be kept for each kind of reserve included herein.

§ 201.258 *Other reserves.* (a) This account shall include all reserves maintained by the utility which are not provided for elsewhere in this system of accounts.

(b) This account shall be maintained in such manner as to show the amount of each separate reserve and the nature and amounts of the debits and credits thereto.

Contributions in aid of construction

§ 201.265 *Contributions in aid of construction.* (a) This account shall include donations or contributions in cash services, or property from States, municipalities, or other governmental agencies, individuals, and others for construction purposes. (See Gas plant instruction 3-F, § 201.3-3 (f).)

(b) The credits to this account shall not be transferred to surplus account or to any other account without the approval of the Commission, except as provided in Gas plant instruction 12-F (201.3-12 (f)).

(c) The records supporting the entries to this account shall be so kept that the utility can furnish information as to the purpose of each donation, the condition, if any, upon which it was made, and the amount of donations from (1) States, (2) municipalities, (3) customers, and (4) others.

NOTE: There shall not be included in this account advances for construction which are ultimately to be repaid wholly or in part. Such advances shall be credited to Account 241, Customers' Advances for Construction.

Surplus

§ 201.270 *Capital surplus.* (a) This account shall include all surplus not classified herein as earned surplus. It shall include credits from sales by the utility of its reacquired capital stock, surplus arising from the retirement and cancellation of the utility's capital stock, from donations by stockholders of the utility's capital stock, from a reduction of the par or stated value of the utility's capital stock, from the forgiveness of debt of the utility, also surplus recorded at a reorganization or in connection with a recapitalization.

(b) This account shall be maintained in such manner as to permit a ready analysis of the charges and credits hereto.

§ 201.271 *Earned surplus.* This account shall include the balance, either debit or credit, of unappropriated surplus arising from earnings. It shall not include surplus includible in Account 270, Capital Surplus.

INSTRUCTIONS, GAS PLANT ACCOUNTS

§ 201.3-1^a *Purpose of gas plant accounts.* (a) The summary gas plant accounts are as follows:

^a In §§ 201.3-1 to 201.3-16, inclusive, the numbers to the right of the dash correspond with the respective instruction numbers in Uniform system of accounts prescribed for natural gas companies, Federal Power Commission, effective Jan. 1, 1940, pp. 36-51. Cross references to accounts are made by citing the account number, e. g., Account 100, instead of the corresponding section number (§ 201.100).

100	Gas Plant.
100:1	Gas Plant in Service.
100:2	Gas Plant Leased to Others.
100:3	Construction Work in Progress.
100:4	Gas Plant Held for Future Use.
100:5	Gas Plant Acquisition Adjustments.
100:6	Gas Plant in Process of Reclassification.
107	Gas Plant Adjustments.

(b) Account 100 is a caption by which shall be reported the amounts in accounts 100:1 to 100:6, inclusive.

(c) Accounts 100:1 to 100:4, inclusive, are designed to show the original cost of gas plant acquired as operating units or systems by purchase, merger, consolidation, liquidation, or otherwise, and the cost to the utility of all other gas plant recorded in these accounts.

(d) Account 100:5 is designed to show the difference between the cost to the utility of gas plant acquired as operating units or systems by purchase, merger, consolidation, liquidation, or otherwise, and the original cost of the plant, due consideration being given to any depreciation, depletion, or amortization recorded by the accounting utility at the date of acquisition.

(e) Account 100:6 is designed to be used as a control account for gas plant at the effective date of this system of accounts pending the distribution thereof in accordance with the accounts prescribed herein.

(f) Account 107 is designed to show the amount by which the book cost of gas plant at the effective date of this system of accounts differs from the cost of the plant to the utility when the difference is not properly includible in other accounts. It shall include all write-ups in the books as of the effective date of this system of accounts.

NOTE: See balance sheet accounts 100 and 107.

§ 201.3-2 *Classification of gas plant at effective date of system of accounts.* (a) Each utility shall classify its gas plant as of the effective date of this system of accounts in accordance with the gas plant accounts prescribed herein. The classification shall be so made as to show both the original cost and the cost to the utility of its gas plant.

(b) The cost to the utility of its gas plant shall be ascertained by analysis of the utility's records. In ascertaining the cost it is not intended that any correction need be made for depreciation, depletion, or amortization applicable to operating units or systems previously acquired, whether or not such depreciation, depletion, or amortization was recorded in the books of the accounting utility. It is likewise not intended that adjustments shall be made to record in gas plant accounts amounts previously charged to operating expenses in accordance with the uniform system of accounts in effect at the time or in accordance with the discretion of management as exercised under such uniform system of accounts.

(c) The detailed gas plant accounts (301 to 390, inclusive) shall be stated on the basis of cost to the utility of plant constructed by it and the original cost, estimated if not known, of plant acquired as an operating unit or system. The difference between the original cost, as above, and the cost to the utility of plant

includible in accounts 100:1 to 100:4, inclusive, after giving effect to any depreciation, depletion, or amortization recorded by the accounting utility at the time of acquisition, shall be recorded in Account 100:5 Gas Plant Acquisition Adjustments. The original cost of gas plant may be determined by analysis of the utility's records or those of predecessor or vendor companies with respect to gas plant previously acquired as operating units or systems and the difference between the original cost so determined and the cost to the utility, with adjustments for retirements from date of acquisition to the effective date of this system of accounts, shall be entered in Account 100:5, Gas Plant Acquisition Adjustments. When practicable, amounts recorded in account 100:5 shall be classified according to the nature of the items of which composed. Any difference between the cost of gas plant and its book cost, when not properly includible in other accounts, shall be recorded in Account 107, Gas Plant Adjustments.

(d) Not later than 2 years after the effective date of this system of accounts, each utility shall have completed the studies necessary for classifying its gas plant as of the effective date of this system of accounts in accordance with the accounts prescribed herein and it shall submit to the Commission the entries it proposes to make to carry out the provisions of this instruction. It shall submit, also, a comparative balance sheet showing the accounts and amounts appearing in its books as of the effective date of this system of accounts and the accounts and respective amounts as of the same date after the proposed entries shall have been made.

(e) Pending the classification of gas plant at the effective date of this system of accounts in accordance with the accounts prescribed herein, each utility shall maintain its present accounts with respect to such property as subaccounts of Account 100:6, Gas Plant in Process of Reclassification.

§ 201.3-3 *Gas plant to be recorded at cost.* (a) All amounts included in the accounts for tangible gas plant consisting of plant acquired as an operating unit or system shall be stated at the original cost incurred by the person who first devoted the property to gas service. All other tangible gas plant shall be included in the accounts at the cost incurred by the utility.

(b) All amounts included in the accounts for intangible gas plant shall likewise be stated on the basis provided in paragraph (a) of this section except as otherwise provided in the texts of the intangible accounts.

(c) Where the term "cost" is used in the detailed gas plant accounts, it shall have the meaning stated in paragraphs (a) and (b) of this section and shall include not only the materials, supplies, labor, services, and other items consumed or employed in the construction and installation of gas plant, but also the cost of preliminary studies, plans, surveys, engineering, supervision, and general expenses, which contribute directly and immediately to gas plant without duplication of such costs.

(d) When the consideration given for property is other than cash, the value of such consideration shall be determined on a cash basis. In the entry recording such transaction, the actual consideration shall be described with sufficient particularity to identify it. The utility shall be prepared to furnish the Commission the particulars of its determination of the cash value of the consideration, if other than cash.

(e) When property is purchased under a plan involving deferred payments, no charge shall be made to the gas plant accounts for interest, insurance, or other expenditures occasioned solely by such form of payment.

(f) Gas plant contributed to the utility or constructed by it from contributions to it of cash or its equivalent shall be charged to the gas plant accounts at original cost. There shall be credited to the depreciation, depletion, and amortization reserve accounts the estimated amount of depreciation, depletion, and amortization applicable to the property at the time of its contribution to the utility. The difference between the amounts included in the gas plant accounts and the reserve accounts shall be credited to Account 265, Contributions in Aid of Construction.

NOTE: Amounts received for construction which are ultimately to be refunded, wholly or in part, shall be credited to Account 241, Customers' Advances for Construction. When the amount to be refunded has been finally determined, any credit balance remaining in account 241 shall be credited to Account 265, Contributions in Aid of Construction.

§ 201.3-4 *Gas plant purchased.* (a) When gas plant constituting an operating unit or system is acquired by purchase, merger, consolidation, liquidation, or otherwise, after the effective date of this system of accounts, the cost of acquisition, including expenses incidental thereto and properly includible in gas plant, shall be charged to Account 100:1, Gas Plant in Service, Subaccount 391, Gas Plant Purchased.

(b) The accounting for the acquisition shall then be completed as following:

(1) The original cost, estimated if not known, shall be credited to Account 100:1, Gas Plants in Service, Subaccount 391, Gas Plant Purchased, and concurrently charged to Account 100:1, Gas Plant in Service, Account 100:2, Gas Plant Leased to Others, Account 100:3, Construction Work in Progress, Account 100:4, Gas Plant Held for Future Use, as appropriate, and distributed to the detailed accounts which they control.

(2) The depreciation, or amortization and depletion reserve requirements applicable to the original costs of the properties purchased, if required by the Commission to be recorded by the accounting utility, shall be charged to Account 100:1, Gas Plant in Service, Subaccount 391, Gas Plant Purchased, and concurrently credited to Account 250:1, Reserve for Depreciation of Gas Plant, Account 250:2, Reserve for Amortization and Depletion of Producing Natural Gas Land and Land Rights and Account 251, Reserve for Amortization of Other Limited-Term Gas Investments, as appropriate.

(3) The amount remaining in Account 391, Gas Plant Purchased, shall then be closed to Account 100:5, Gas Plant Acquisition Adjustments.

(c) A memorandum record shall be kept of the amount of contributions in aid of construction applicable to the property acquired as shown by the accounts of the previous owner.

(d) When any property acquired as an operating unit or system includes duplicate or other gas plant which will be retired by the accounting utility in the reconstruction of the acquired property or its consolidation with the previously owned property, the accounting for such property shall be presented to the Commission for consideration and approval.

(e) If property acquired in the purchase of an operating unit or system is in such physical condition when acquired that it is necessary substantially to rehabilitate it in order to bring the property up to the standards of the utility, the cost of such work, except replacements, shall be accounted for as a part of the purchase price of the property.

(f) In connection with the acquisition of gas plant constituting an operating unit or system, the utility shall procure, if possible, all existing records relating to the property acquired, or certified copies thereof, and shall preserve such records until specifically authorized by the Commission to destroy or otherwise dispose of them.

NOTE: In cases of mergers or consolidations occurring prior to the determination or original cost of the plant of the merging or consolidating utilities, the accounts of the constituent utilities, with the approval of the Commission, may be combined. In the event original cost has not been determined, the resulting utility shall proceed to determine such cost as outlined herein.

§ 201.3-5 *Components of construction cost.* The cost of construction properly includible in the gas plant accounts shall include, where applicable, the direct and overhead costs as listed and defined hereunder:

(a) "Contract work" includes amounts paid for work performed under contract by other companies, firms, or individuals, costs incident to the award of such contracts, and the inspection of such work. It does not include the cost of work performed by the utility on the project, a part of which is performed by others under contract.

(b) "Labor" includes the pay and expenses of employees of the utility engaged on construction work, and also workmen's compensation insurance, pay roll taxes, and similar items of expense. It does not include the pay and expenses of employees which are distributed to construction through clearing accounts nor the pay and expenses included in other items hereunder.

(c) "Materials and supplies" includes the purchase price at the point of free delivery plus customs duties, excise taxes, the cost of inspection, loading and transportation, the related stores expenses, and the cost of fabricated materials from the utility's shop. In determining the cost of materials and supplies used for construction, proper allowance shall be made for unused materials and supplies, for materials recovered from temporary

structures used in performing the work involved, and for discounts allowed and realized in the purchase of materials and supplies.

NOTE A. The cost of individual items of equipment of small value (for example \$10 or less) or of short life, including small portable tools and implements, shall not be charged to gas plant accounts unless the correctness of the accounting therefor is verified by current inventories. The cost may be charged to the appropriate operating expense or clearing accounts, according to the use of such items, or, if such items are consumed directly in construction work, the cost shall be included as part of the cost of the constructed unit.

NOTE B. Gas owned by the utility used in well construction shall be charged thereto at the cost with an offsetting credit to Account 749, Duplicate Charges—Credit.

(d) "Transportation" includes the cost of transporting employees, materials and supplies, tools, purchased equipment, and other work equipment (when not under own power) to and from points of construction. It includes amounts paid to others as well as the cost of operating the utility's own transportation equipment. (See paragraph (e) of this section.)

(e) "Special machine service" includes the cost of labor (optional), materials and supplies, depreciation, and other expenses incurred in the maintenance, operation, and use of special machines, such as steam shovels, pile drivers, derricks, ditchers, scrapers, material unloaders, and other labor saving machines; also expenditures for rental, maintenance, and operation of machines of others. It does not include the cost of small tools and other individual items of small value or short life which are included in the cost of materials and supplies. (See paragraph (c) of this section.) When a particular construction job requires the use for an extended period of time of special machines, transportation or other equipment, the net book cost thereof, less the appraised or salvage value at time of release from the job, shall be included in the cost of construction.

(f) "Shop service" includes the proportion of the expense of the utility's shop department assignable to construction work, except that the cost of fabricated materials from the utility's shop shall be included in "materials and supplies."

(g) "Protection" includes the cost of protecting the utility's property from fire or other casualties and the cost of preventing damages to others, or to the property of others, including payments for discovery or extinguishment of fires, cost of apprehending and prosecuting incendiaries, witness fees in relation thereto, amounts paid to municipalities and others for fire protection, and other analogous items of expenditures in connection with construction work.

(h) "Injuries and damages" includes expenditures or losses in connection with construction work on account of injuries to persons and damages to the property of others; also the cost of investigation of and defense against actions for such injuries and damages. Insurance recovered or recoverable on account of compensation paid for injuries to persons incident to construction shall be

credited to the account or accounts to which such compensation is charged. Insurance recovered or recoverable on account of property damages incident to construction shall be credited to the account or accounts charged with the cost of the damages.

(i) "Privileges and permits" includes payments for and expenses incurred in securing temporary privileges, permits, or rights in connection with construction work, such as for the use of private or public property, streets, or highways, but it does not include rents, or amounts chargeable as franchises and consents, for which see Account 302, Franchises and Consents.

(j) "Rents" includes amounts paid for the use of construction quarters and office space occupied by construction forces and amounts properly includible in construction costs for such facilities jointly used.

(k) "Engineering and supervision" includes the portion of the pay and expenses of engineers, surveyors, draftsmen, inspectors, superintendents, and their assistants applicable to construction work.

(l) "General administration capitalized" includes the portion of the pay and expenses of the general officers and administrative and general expenses applicable to construction work.

(m) "Engineering services" includes amounts paid to other companies, firms, or individuals engaged by the utility to plan, design, prepare estimates, supervise, inspect, or give general advice and assistance in connection with construction work. A copy of the agreement or arrangement under which such services are rendered shall be preserved.

(n) "Insurance" includes premiums paid or amounts provided or reserved as self-insurance for the protection against loss and damages in connection with construction, by fire or other casualty, injury to or death of persons other than employees, damages to property of others, defalcation of employees and agents, and the nonperformance of contractual obligations of others. It does not include workmen's compensation or similar insurance on employees included as "labor" in paragraph (b) of this section.

(o) "Law expenditures" includes the general law expenditures incurred in connection with construction and the court and legal costs directly related thereto, other than law expenses included in protection, paragraph (g) of this section, and in injuries and damages, paragraph (h) of this section.

(p) "Taxes" includes taxes on physical property (including land) during the period of construction and other taxes properly includible in construction costs before the facilities become available for service.

(q) "Interest during construction" includes the net cost of borrowed funds used for construction purposes and a reasonable rate upon the utility's own funds when so used. Interest during construction shall be charged to the individual job upon which the funds are expended and shall be credited to Account 536, Interest Charged to Construction—Credit. The period for which in-

interest may be capitalized shall be limited to the period of construction. No interest charges shall be included in these accounts upon expenditures for construction projects which have been abandoned.

NOTE: When a part only of a plant or project is placed in operation or is completed and ready for service but the construction work as a whole is incomplete, that part of the cost of the property placed in operation, or ready for service, shall be treated as "Gas Plant in Service" and interest thereon as a charge to construction shall cease. Interest on that part of the cost of the plant which is incomplete may be continued as a charge to construction until such time as it is placed in operation or is ready for service, except as limited in paragraph (q) of this section.

(r) "Earnings and expenses during construction" include (1) all revenues derived during the construction period from property which is included in the cost of the project under construction and (2) all expenses (except taxes) which are attributable to the revenues received.

§ 201.3-6 *Overhead construction costs.*

(a) All overhead construction costs, such as engineering, supervision, general office salaries and expenses, construction engineering and supervision by others than the accounting utility, law expenses, insurance, injuries and damages, relief and pensions, taxes, and interest, shall be charged to particular jobs or units on the basis of the amounts of such overheads reasonably applicable thereto, to the end that each job or unit shall bear its equitable proportion of such costs and that the entire cost of the unit, both direct and overhead, shall be deducted from the gas plant accounts at the time the unit of property is retired.

(b) The instructions contained herein shall not be interpreted as permitting the addition to gas plant accounts of arbitrary percentages or amounts to cover assumed overhead costs, but as requiring the assignment to particular jobs and accounts of actual and reasonable overhead costs.

(c) The records supporting the entries for overhead construction costs shall be so kept as to show the total amount of each overhead for each year, the nature and amount of each overhead expenditure charged to each construction work order and to each gas plant account, and the bases of distribution of such costs.

§ 201.3-7 *Leased property, expenditures on.* (a) Except as provided in paragraph (b), following, the cost of initial improvements (including repairs, rearrangements, additions, and betterments) to property leased from others made in the course of preparing the property for service and the cost of any subsequent additions or betterments to such leased property shall be charged to the gas plant or other property account appropriate for the class of property leased. (See account 100:1 and Operating expense instruction 5, § 201.7-5.)

(b) When the initial improvements to leased property which are otherwise chargeable to gas plant or other property accounts are of relatively minor cost or short life or the lease is for a period of not more than 1 year, the cost shall be

charged to the account in which the rent expense is included.

(c) Provision for the retirement of improvements to leased property shall be made either through Account 251, Reserve for Amortization of Other Limited-Term Gas Investments, by concurrent charges to Account 504, Amortization of Other Limited-Term Gas Investments, or through Account 250:1, Reserve for Depreciation of Gas Plant, by concurrent charges to Account 503:1, Depreciation. The annual amortization or depreciation provision shall be determined in the following manner:

(1) If the service life of the improvements is terminated by action of the lease and not by depreciation (see definition 14, § 201.01-14), then the service value of the improvements should be spread over the life of the lease by charges to Account 504, Amortization of Other Limited-Term Gas Investments, and credits to Account 251, Reserve for Amortization of Other Limited-Term Gas Investments.

(2) If the service life is terminated not by action of the lease but by depreciation, then the service value of the improvements should be accounted for as depreciable plant (see accounts 503:1 and 250:1).

§ 201.3-8 *Temporary facilities.* When property ordinarily having a service life of more than 1 year is installed for temporary use in gas service, it shall be accounted for in the manner prescribed for gas plant in service.

§ 201.3-9 *Land and land rights.* (a) "Land and land rights" means land owned in fee by the utility and rights, interests, and privileges held by the utility in land owned by others, such as leaseholds, easements, natural gas rights, rights-of-way, and other like interests in land.

(b) The accounts for land and land rights shall include the first cost, including the amounts of mortgages or other liens assumed, but not rents payable periodically with respect to such rights.

(c) Where special assessments for public improvements provide for deferred payments, the full amount of the assessments shall be charged to the appropriate land account and the unpaid balance shall be carried in an appropriate liability account. Interest on unpaid balances shall be charged to the appropriate interest account. If any part of the cost of public improvements is included in the general tax levy, the amount thereof shall be charged to the appropriate tax account; otherwise the cost of public improvements, including cost of sidewalks and curbs constructed by the utility on public streets, should be charged to the accounts for land and land rights.

(d) The net profit from the sale of timber, cordwood, or other property acquired with rights-of-way or other lands shall be credited to the appropriate land and land rights account. Where land is held for a considerable period of time and timber on the land at the time of purchase increases in value, the net profit (after giving effect to the cost of the timber) from the sales of timber or its products shall be credited to Account

526, Miscellaneous Nonoperating Revenues.

(e) Separate entries shall be made for the acquisition, transfer, or retirement of each parcel of land, and each land right, or gas right (except rights-of-way for distribution lines) having a life of more than 1 year. A record shall be maintained showing the nature of ownership, full legal description, area, map reference, purpose for which used, city, county, and tax district in which situated, from whom purchased or to whom sold, payment given or received, other costs, contract date and number, date of recording of deed, and book and page of record. Entries transferring or retiring land or land rights shall refer to the original entry recording its acquisition. A parcel of land acquired and carried on the books as a unit is not required to be subdivided with transfers to other land accounts merely because of the erection thereon of an incidental structure to be used in gas operations but for a purpose differing from that for which the land is chiefly employed; for example, a small general storehouse on production plant land.

(f) Any difference between the amount received from the sale of land or land rights, less agents' commissions and other costs incident to the sale, and the book cost of such land or rights, shall be charged to Account 414, Miscellaneous Debits to Surplus, or credited to Account 401, Miscellaneous Credits to Surplus, as appropriate, unless a reserve therefor has been authorized and provided. Appropriate adjustments of the accounts shall be made with respect to any structures or improvements located on land sold.

(g) Entries to the gas plant accounts for limited-term interests in land (except rights-of-way for distribution lines) shall make specific reference to the lease, contract, or arrangement under which each interest is held or used, together with a concise statement of the terms of the lease, contract, or arrangement.

(h) The cost of buildings and other improvements (other than public improvements) shall not be included in the land accounts. 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 then devoted to gas operations, the land and improvements shall be separately appraised and the cost allocated to land and buildings or improvements on the basis of the appraisals. If the improvements are removed or wrecked without being used in operations, the cost thereof and the cost of removing or wrecking shall be charged and the salvage credited to the account in which the cost of the land is recorded.

(i) The cost of land and land rights acquired in excess of that used in gas operations shall be included in Account 110, Other Physical Property, or Account 100:4, Gas Plant Held for Future Use, as appropriate. Regarding land and land rights held for the production of natural gas, Account 100:1, Gas Plant in Service, shall include (1) the cost of lands owned in fee upon which producing natural gas wells are located or lands

owned in fee which are being drained through the operation by the utility of wells on other land, and (2) the first cost of lands held under lease upon which the utility pays royalties for the natural gas obtained therefrom. The cost of all other land and land rights held for the production of natural gas under a definite plan for such use shall be included in Account 100:4, Gas Plant Held for Future Use.

NOTE: In addition to the accounting records prescribed herein, supplemental records of land and land rights held for future use shall be kept in such manner as to permit the segregation within a reasonable time of the land and land rights constituting (1) productive but nonproducing fields, and (2) unproven or undeveloped fields, and to show the following data with respect to each natural gas lease, regardless of the accounting treatment accorded the lease costs: (a) name of lessor, (b) location of leasehold and number or other identification assigned thereto, (c) date and period of lease agreement, (d) first cost of lease including details of the elements of such cost, (e) annual rental provisions, (f) date and cost of drilling, (g) date gas determined to exist, (h) date of completion of first well drilled by the utility in each pool of gas, (i) royalty provisions, (j) amortization and depletion provisions, and (k) date of abandonment of lease.

(j) When the purchase of land for gas operations requires the purchase of land not used for such purposes, the charge to the specific land account shall be based upon the estimated cost of only that portion which is used for gas operations. The cost of the remaining land shall be included in Account 100:4, Gas Plant Held for Future Use, or Account 110, Other Physical Property, as appropriate.

(k) Provision shall be made for amortizing amounts carried in the accounts for limited-term interests in land. The amortization of limited-term interests in land shall be accomplished in such manner as to apportion equitably the cost of each interest over the life thereof and to produce a charge to operating expenses, for each accounting period, of the amount properly chargeable thereto for such period. For the purposes of amortization of natural gas rights, separate interests in land which constitute an interest in one pool of gas may be grouped to form a depletion unit. (See Account 250:2, Reserve for Amortization and Depletion of Producing Natural Gas Land and Land Rights, Account 250:3, Reserve for Abandoned Leases, and Account 251, Reserve for Amortization of Other Limited-Term Gas Investments; also Account 503:2, Amortization and Depletion of Producing Natural Gas Land and Land Rights, Account 504, Amortization of Other Limited-Term Gas Investments, and Account 512, Abandoned Leases.)

(1) The items of cost to be included in the accounts for land and land rights are as follows:

- (1) Bulkheads, buried, not requiring maintenance or replacement.
- (2) Cost, first, of acquisition including mortgages and other liens assumed (but not subsequent interest thereon).
- (3) Clearing (first cost) the land of brush, trees, and debris.
- (4) Condemnation proceedings, including court and counsel costs.

(5) Consents and abutting damages, payment for.

(6) Conveyancers' and notaries' fees.

(7) Fees, commissions, and salaries to brokers, agents, and others in connection with the acquisition of the land or land rights.

(8) Grading the land, except when directly occasioned by the building of a structure.

(9) Leases, cost of voiding upon purchase to secure possession of land.

(10) Removing, relocating, or reconstructing property of others, such as buildings, highways, railroads, bridges, cemeteries, churches, telephone and power lines, etc., in order to acquire quiet possession.

(11) Retaining walls unless identified with structures.

(12) Special assessments levied by public authorities for public improvements on the basis of benefits for new roads, new bridges, new sewers, new curbing, new pavements, and other public improvements, but not taxes levied to provide for the maintenance of such improvements.

(13) Surveys in connection with the acquisition.

(14) Taxes assumed, accrued to date of transfer of title.

(15) Title, examining, clearing, insuring, and registering in connection with the acquisition and defending against claims relating to the period prior to the acquisition.

§ 201.3-10 Structures and improvements. (a) "Structures and improvements" means all permanent buildings and structures to house, support, or safeguard property or persons, and improvements of a permanent character other than public improvements on or to land.

(b) "Buildings" means permanent structures to house, support, or safeguard property or persons, including all fixtures permanently attached to and made a part of buildings and which cannot be removed therefrom without cutting into the walls, ceilings, or floors, or without in some way impairing the buildings.

(c) "Improvements" means permanent improvements (other than buildings) to land.

(d) Items of cost:

- (1) Architects' plans.
- (2) Ash pits (when located within the building proper).
- (3) Athletic field structures and improvements.
- (4) Boilers, furnaces, piping, wiring, fixtures, and machinery for heating, lighting, signaling, ventilating, and plumbing.
- (5) Bulkheads, including dredging, riprap fill, piling, decking, concrete, fenders, etc., when exposed and subject to maintenance and replacement.
- (6) Chimneys.
- (7) Coal bins and bunkers.
- (8) Commissions and fees to brokers, agents, architects, and others.
- (9) Conduit (not to be removed) with its contents.
- (10) Damages to abutting property during construction.
- (11) Docks.
- (12) Door checks and door stops.
- (13) Drainage and sewerage systems.
- (14) Elevators, cranes, hoists, etc., and the machinery for operating them.
- (15) Excavation, including shoring, bracing, bridging, refill, and disposal of excess excavated material.
- (16) Fences and fence curbs (not including protective fences isolating individual items of equipment, which should be charged to the appropriate equipment account).
- (17) Fire protection systems when forming a part of a structure.

(18) Floor covering (permanently attached).

(19) Foundations and piers for machinery, constructed as a permanent part of a building or other item listed herein.

(20) Grading when directly occasioned by the building of a structure.

(21) Holders—relief.

(22) Holders—waterless, including steel structure, piston elevators, cost of first tar seal, tar apparatus and storage tanks, stairways, etc.

(23) Holders—waterseal, including tank construction, water, holder lifts, framework, stairways, and heating equipment.

(24) Inlet and outlet lines to holders and storage tanks, including inlet and outlet valve pits and drip pumps.

(25) Intrasite communication system, poles, pole fixtures, wires, and cables.

(26) Landscaping, lawns, shrubbery, etc.

(27) Leases, voiding upon purchase, to secure possession of structures.

(28) Leased property, expenditures on.

(29) Lighting fixtures and outside lighting systems.

(30) Natural gas wells used solely for storage of gas.

(31) Painting, first.

(32) Partitions, including movable.

(33) Permits and privileges.

(34) Platforms, railings, and gratings, when constructed as a part of a structure.

(35) Power boards for services to a building.

(36) Refrigerating systems for general use.

(37) Retaining walls, except when identified with land.

(38) Roadways, railroads, bridges, and trestles intrasite, except railroads provided for in equipment accounts.

(39) Scales, connected to and forming a part of a structure.

(40) Screens.

(41) Sewer systems, for general use.

(42) Sidewalks, curbs, and streets constructed by the utility, except sidewalks and curbs on public streets.

(43) Sprinkling systems.

(44) Stacks—brick, steel, or concrete, when set on foundation forming part of general foundation and steelwork of a building.

(45) Storage facilities constituting a part of a building.

(46) Storm doors and windows.

(47) Subways, areaways, and tunnels, directly connected to and forming part of a structure.

(48) Tanks, constructed as part of a building or as a distinct structural unit.

(49) Tunnels, intake and discharge, when constructed as part of a structure, and those constructed to house mains.

(50) Vaults constructed as part of a building.

(51) Water-front improvements.

(52) Water-supply piping, hydrants, and wells.

(53) Water-supply system for a building or general company purposes.

(54) Wharves.

(55) Window shades and ventilators.

(56) Yard-drainage system.

(57) Yard-lighting system.

(58) Yard surfacing, gravel, concrete, or oil.

NOTE: The cost of disposing of material excavated in connection with construction shall be considered as a part of the cost of such work, except as follows: (a) When such material is used for filling, the cost of loading, hauling, and dumping shall be equitably apportioned between the work in connection with which the removal occurs and the work in connection with which the material is used; (b) when such material is sold, the net amount realized from such sales shall be credited to the work in connection with which the removal occurs. If the amount realized from the sale of excavated ma-

materials exceeds the removal costs and the costs in connection with the sale, the excess shall be credited to the land account in which the site is carried.

(e) Items not included in buildings:

(1) Do not include in the cost of buildings, lighting, heating, or other fixtures temporarily attached for purposes of display or demonstration.

(2) The cost of specially provided foundations not intended to outlast the machinery or apparatus for which provided, and the cost of angle irons, castings, etc., installed at the base of an item of equipment, shall be charged to the same account as the cost of the machinery, apparatus, or equipment.

(3) When furnaces and boilers are used primarily for furnishing steam for some particular department and only incidentally for furnishing steam for heating a building and operating the equipment therein, the entire cost of such furnaces and boilers shall be charged to the appropriate plant account, and no part to the building account.

(4) Minor buildings and structures may be considered a part of the facility in connection with which constructed or operated and the cost thereof accounted for accordingly when the nature of the structure and facility indicates the correctness of such accounting.

§ 201.3-11 *Equipment.* (a) "Equipment", as used in this system of accounts, means all tangible utility plant, other than land and structures as herein defined.

(b) The cost of equipment, unless otherwise indicated in the text of an equipment account, includes, in addition to the actual price thereof, sales taxes, investigation and inspection expenses necessary to such purchase, expenses of transportation when borne by the utility, labor employed, materials and supplies consumed, and expenses incurred by the utility in unloading and placing the equipment in readiness to operate.

(c) Exclude from equipment accounts hand and other portable tools which are likely to be lost or stolen or which have relatively small value (\$10 or less) or short life, unless the correctness of the accounting therefor is verified by current inventories. Special tools acquired and included in the purchase price of equipment shall be included in the appropriate plant account. Portable drills and similar tool equipment when used in connection with the operation and maintenance of a particular plant or department, such as production, transmission, distribution, etc., or in "stores", shall be charged to the plant account appropriate for their use.

(d) The equipment accounts shall include angle irons and similar items which are installed at the base of an item of equipment, but piers and foundations which are designed to be as permanent as the buildings which house the equipment, or which are constructed as a part of the building, and which cannot be removed without cutting into the floors or the walls of the building, shall be included in the building accounts.

(e) The equipment accounts shall include all the necessary costs of testing or running a plant or part thereof dur-

ing an experimental or test period prior to becoming available for service. The accounting utility shall furnish the Commission with full particulars of and justification for any test or experimental run extending beyond a period of 30 days.

(f) The cost of efficiency or other tests made subsequent to the date equipment becomes available for service shall be charged to the appropriate expense accounts, except that tests to determine whether equipment meets the specifications and requirements as to efficiency, performance, etc., guaranteed by manufacturers, made after operations have commenced and within the period specified in the agreement or contract of purchase, may be charged to the appropriate gas plant account.

§ 201.3-12 *Additions and retirements of gas plant.* (a) For the purpose of avoiding undue refinement in accounting for additions to and retirements and replacements of gas plant, all property shall be considered as consisting of (1) retirement units and (2) minor items of property.

(b) *Retirement units.* Each utility shall adopt the List of Retirement Units contained in Appendix I of this system of accounts for use in accounting for additions to and retirements and replacements of gas plant.

(1) When a retirement unit is added to gas plant, the cost thereof shall be added to the appropriate gas plant account, except that when retirement units are acquired in the acquisition of any gas plant constituting an operating system, they shall be accounted for as provided in Gas plant instruction 4 (§ 201.3-4).

(2) When a retirement unit is retired from gas plant, with or without replacement, the book cost thereof shall be credited to the gas plant account in which it is included, determined in the manner set forth in paragraph (d) of this section. If the retirement unit is of a depreciable class, the book cost of the unit retired and credited to gas plant shall be charged to the depreciation reserve provided for such property. (See paragraph (g) of this section, and Gas plant instruction 13 (§ 201.3-13).

(c) *Minor items of property.* (1) When a minor item of property which did not previously exist is added to plant, the cost thereof shall be accounted for in the same manner as for the addition of a retirement unit, as set forth in paragraph (b) (1) of this section, if a substantial addition results, otherwise the charge shall be to the appropriate operating expense account.

(2) When a minor item of property is retired and not replaced, the book cost thereof shall be credited to the gas plant account in which it is included; and, in the event the minor item is a part of depreciable plant, the depreciation reserve shall be charged with the book cost and cost of removal and credited with the salvage. If, however, the book cost of the minor item retired and not replaced has been or will be accounted for by its inclusion in the retirement unit of which it is a part when such unit is retired, no separate credit to the property account

is required, when such minor item is retired.

(3) When a minor item of depreciable property is replaced independently of the retirement unit of which it is a part, the cost of replacement shall be charged to the maintenance account appropriate for the item, except that if the replacement effects a substantial betterment (the primary aim of which is to make the property affected more useful, more efficient, of greater durability, or of greater capacity), the excess cost of the replacement over the estimated cost at current prices of replacing without betterment shall be charged to the appropriate gas plant account.

(d) *Determination of book cost.* The book cost of gas plant retired shall be the amount at which such property is included in the gas plant accounts, including all components of construction costs. The book cost shall be determined from the utility's records and if this cannot be done, it shall be estimated. When it is impracticable to determine the book cost of each item, due to the relatively large number or small cost thereof, the average book cost of the items, with due allowance for any differences in size and character, shall be used as the book cost of the items retired.

(e) *Land retired.* The book cost of land retired shall be credited to the appropriate land account. If the land is sold, the difference between the book cost (less any reserve therefor which has been authorized and provided) and the sale price of the land (less commissions and other expenses of making the sale) shall be credited to Account 401, Miscellaneous Credits to Surplus, or debited, to Account 414, Miscellaneous Debits to Surplus, as appropriate. If the land is not used in gas service but is retained by the utility, the book cost shall be charged to Account 100:4, Gas Plant Held for Future Use, or Account 110, Other Physical Property, as appropriate.

(f) *Gas plant sold.* When gas plant constituting an operating unit or system is sold, conveyed, or transferred to another by sale, merger, consolidation, or otherwise, the book cost of the property sold or transferred to another shall be credited to the appropriate gas plant accounts, including amounts carried in Account 100:5, Gas Plant Acquisition Adjustments, and the amounts (estimated if not known) carried with respect thereto in the depreciation and amortization reserve accounts and in Account 241, Customers' Advances for Construction, and Account 265, Contributions in Aid of Construction, shall be charged to such reserves and accounts. Unless otherwise ordered by the Commission, the difference, if any, between (1) the net amount of debits and credits and (2) the consideration received for the property (less commissions and other expenses of making the sale) shall be included in Account 414, Miscellaneous Debits to Surplus, or Account 401, Miscellaneous Credits to Surplus, as appropriate. (See Account 392, Gas Plant Sold.)

(g) The service value of gas plant retired, which is subject to charges for

depreciation, shall be charged in its entirety to Account 250:1, Reserve for Depreciation of Gas Plant. Any amounts which by approval or order of the Commission are charged to Account 141, Extraordinary Property Losses, shall be credited to Account 250:1, Reserve for Depreciation of Gas Plant.

(h) The accounting for the retirement of amounts included in Account 302, Franchises and Consents, and Account 303, Miscellaneous Intangible Plant, and the items of limited-term interests in land included in the accounts for land and land rights, shall be as provided in the text of Account 250:2, Reserve for Amortization and Depletion of Producing Natural Gas Land and Land Rights, and Account 503:2, Amortization and Depletion of Producing Natural Gas Land and Land Rights, or Account 251, Reserve for Amortization of Other Limited-Term Gas Investments, and Account 504, Amortization of Other Limited-Term Gas Investments, as appropriate.

(i) Additions and retirements of gas plant shall not be netted in the entries or in the posting of the entries.

§ 201.13 Work order system required.

(a) All changes in gas plant (except the purchase or sale of gas plant constituting an operating unit or system) shall be recorded by means of work orders or job orders. Separate work orders may be opened for additions to and retirements of gas plant or the retirements may be included with the construction work order, *Provided, however*, That all items relating to retirements shall be kept distinctly separate from those relating to construction, and *Provided further*, That any maintenance costs involved in the work shall likewise be kept distinctly separate.

(b) Each utility shall keep its work order system in such manner as to show the nature of each addition to or retirement of gas plant, the total cost thereof, the source or sources of costs, and the gas plant account or accounts to which charged or credited. Work orders covering jobs of short duration may be cleared monthly.

§ 201.14 Transfers of property.

When property consisting of one or more retirement units is transferred from one account for gas plant to another or to Account 110, Other Physical Property, from one utility department to another, such as from gas to electric, from one operating division or area to another, to or from Account 100:1, Gas Plant in Service, Account 100:2, Gas Plant Leased to Others, and Account 100:4, Gas Plant Held for Future Use, the transfer shall be recorded by transferring the book cost thereof from the one account, department, or location to the other, and likewise any related amounts carried in Account 100:5, Gas Plant Acquisition Adjustments, in the depreciation reserve, and other accounts shall be transferred in accordance with the segregation of such reserves and other accounts.

NOTE: Amounts included in Account 250:3, Reserve for Abandoned Leases, shall not be related to a particular lease and, therefore, shall not be transferred under the provisions of this instruction.

§ 201.3-15 Common utility plant.

(a) If the utility is engaged in more than one utility service, such as electric, gas, and street railway, and any of its utility plant is used in common for several utility services or for other purposes to such an extent and in such manner that it is impracticable to segregate it by utility services currently in the accounts, such property may, but only with the approval of the Commission, be designated and classified as "Common Utility Plant."

(b) Utility plant designated as common utility plant shall be classified according to the detailed utility plant accounts appropriate for the property.

(c) The utility shall be prepared to show at any time and to report to the Commission annually, or more frequently if required, and by utility plant accounts (301 to 392), the following: (1) The book cost of common utility plant, (2) the allocation of such cost to the respective departments using the common utility plant, and (3) the basis of the allocation.

(d) The depreciation, amortization, and depletion reserves of the utility shall be so segregated as to show the amount of each reserve applicable to the property classified as common utility plant.

(e) The expenses of operation, maintenance, depreciation, amortization, and depletion of common utility plant shall be recorded in the accounts prescribed herein, but designated as common expenses, and the allocation of such expenses to the departments using the common utility plant shall be supported in the same manner as the allocation of the cost of such property.

§ 201.3-16 Transmission and distribution plant. For the purpose of this system of accounts:

(a) "Transmission system" means the land, structures, mains, valves, meters, boosters, regulators, tanks, compressors, and their driving units and appurtenances and other equipment used primarily for transmitting gas to a particular municipality or distribution system. The transmission system begins at the outlet side of the valve at the connection between the gathering lines or other source of supply and inlet to the transmission compressor station or other gathering terminals, and includes the equipment at such connection that is used to bring the gas to transmission pressure, and ends at the inlet side of the equipment which meters or regulates the entry of gas into the distribution system. It does not include storage land or structures.

(b) "Distribution system" means the mains which are provided primarily for distributing gas within a distribution area or for connecting two or more districts within a distribution area, together with land, structures (other than storage land and structures), valves, regulators, services, and measuring devices. The distribution system begins at the inlet side of the equipment which meters or regulates the entry of gas into the distribution system, and ends with, and includes, property on the customers' premises.

GAS PLANT ACCOUNTS

INTANGIBLE PLANT

§ 201.301^{*} Organization. This account shall include all fees paid to Federal or State governments for the privilege of incorporation and expenditures incident to organizing the corporation, partnership, or other enterprises and putting it into readiness to do business.

ITEMS

(1) Cost of obtaining certificates authorizing an enterprise to engage in the public utility business.

(2) Fees and expenses for incorporation.

(3) Fees and expenses for mergers or consolidations.

(4) Office expenses incident to organizing the utility.

(5) 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 capital stock.

NOTE B: Exclude from this account and include in the appropriate expense account 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. When charges are made to this account for expenses incurred in merges, consolidations, or reorganizations, amounts previously included herein or in similar accounts the books of the companies concerned shall be excluded from this account.

§ 201.302 Franchises and consents.

(a) This account shall include amounts paid to the Federal Government, to a State or to a political subdivision thereof in consideration for franchises, consents, or certificates, running in perpetuity or for a specified term of more than 1 year, together with necessary and reasonable expenses incident to procuring such franchises, consents, or certificates of permission and approval.

(b) If a franchise, consent, or certificate is acquired by assignment, the charge to this account in respect thereof shall not exceed the amount paid there or by the utility to the assignor, nor shall it exceed the amount paid by the original grantee, plus the expense of acquisition to such grantee. Any excess of the amount actually paid by the utility over the amount above specified shall be charged to Account 414, Miscellaneous Debits to Surplus.

(c) When any franchise has expired, the book cost thereof shall be credited hereto and charged to Account 414, Miscellaneous Debits to Surplus, or to Account 251, Reserve for Amortization of Other Limited-Term Gas Investments, as appropriate.

^{*}In §§ 201.301 to 201.392, inclusive, the numbers to the right of the decimal point correspond with the respective account numbers in the Uniform system of accounts prescribed for natural gas companies, Federal Power Commission, effective January 1, 1940, pp. 54-74. Cross references to accounts are made by citing the account number, e. g., account 414, instead of the corresponding section number (§ 201.414).

(d) This account shall be maintained in such a manner as to show separately the amounts included for perpetual franchises and for limited-term franchises.

NOTE: Assessments in respect to franchises shall not be included herein but in the appropriate operating expense account.

§ 201.303 *Miscellaneous intangible plant.* (a) This account shall include the cost of patent rights, licenses, privileges, and other intangible property necessary or valuable in the conduct of the utility's gas operations and not specifically chargeable to any other account.

(b) When any item included in this account is retired or expires, the book cost thereof shall be credited hereto and charged to Account 414, Miscellaneous Debits to Surplus, or Account 251, Reserve for Amortization of Other Limited-Term Gas Investments, as appropriate.

(c) This account shall be maintained in such a manner that the utility can furnish full information with respect to the amounts included herein.

PRODUCTION PLANT

Manufactured Gas Production Plant

§ 201.311 *Land and land rights.* (a) This account shall include the cost of land and land rights used and useful in connection with manufactured gas production. (See Gas plant instruction 9, § 201.3-9.)

(b) This account shall be subdivided as follows:

- 311:1 Land.
- 311:2 Land rights.

§ 201.312 *Structures and improvements.* This account shall include the cost of structures and improvements used and useful in connection with manufactured gas production. (See Gas plant instruction 10, § 201.3-10.)

§ 201.313 *Boiler plant equipment.* This account shall include the cost installed of furnaces, boilers, steam and feed water piping, boiler apparatus, and accessories used in the production of steam at gas production plants.

ITEMS

- (1) Accumulators.
- (2) Air preheaters, including fans and drives, and ducts not part of building.
- (3) Ash disposal equipment, including sluiceways not part of a building, pumps and piping, crane, ash bucket conveyor and drives, ash cars, etc.
- (4) Boilers, including valves attached thereto, casings, safety valves, soot blowers, soot hoppers, superheaters, and feed water regulators.
- (5) Cinder and dust catcher system, including mechanical and electric types.
- (6) Coal and coke handling equipment, including hoppers, lorries, etc., used wholly for boilers.
- (7) Combustion control system, including all apparatus installed for the regulation and control of the supply of fuel or air to boilers.
- (8) Control apparatus.
- (9) Cranes, hoists, etc., wholly identified with apparatus listed herein.
- (10) Desuperheaters and reducing valves.
- (11) Draft apparatus, including forced, induced, and other draft systems, with blowers, fans, and ducts not part of building.
- (12) Economizers.
- (13) Feed water heaters, including primary and stage.

(14) Flues, uptakes, and breeching, whether or not stacks are included in this account.

(15) Foundations and settings, specially constructed for and not intended to outlast the apparatus for which provided.

(16) Furnaces.

(17) Gas firing system, including gas lines, burners, etc., for gas fired boilers.

(18) Injectors.

(19) Mechanical stoker and feeding systems, clinker grinders, including drives.

(20) Meters, gages, recording instruments, etc.

(21) Oil burning equipment, including tanks, heaters, pumps with drives, burner equipment, piping, and conditioning apparatus.

(22) Piping system, steam header and exhaust header, including accessory pipe hangers, steam traps, etc., make-up water, feed water, drip, blow-off, water pipe lines used for steam plant, and valve control system.

(23) Platforms, railings, steps, gratings, etc., appurtenant to apparatus listed herein.

(24) Pulverizing equipment.

(25) Pumps and driving units, for feed water, heater condensate, condenser water, and drip.

(26) Stacks—brick, steel, and concrete, when set on separate foundations independent of substructure or superstructure of building.

(27) Steam reheaters.

(28) Steelwork, especially constructed for apparatus listed herein.

(29) Tanks, including surge, weighing, return, blow-off, feed water storage.

(30) Tar burning equipment for utilization of tar as boiler fuel, including tanks, pumps, burner equipment, piping, etc.

(31) Water purification system, including purifiers, settling tanks, filters, chemical mixing and dosing apparatus, etc.

NOTE A: This account shall not include boilers or steam pipes whose primary purpose is the heating of buildings.

NOTE B: When the system for supplying boiler or condenser water is elaborate, as when it includes a dam, reservoir, canal, or pipe line, the cost shall not be charged to this account but to a special subdivision of Account 312, Structures and Improvements—Manufactured Gas.

§ 201.314 *Other power equipment.*

(a) This account shall include the cost installed of electric generating and accessory equipment used for supplying electricity in gas production plants.

(b) This account shall also include the cost installed of miscellaneous power equipment at gas production plants which is not included in any other account.

ITEMS

- (1) Batteries for control and general station use.
- (2) Belts, pulleys, hangers, shafts, and countershafts.
- (3) Cables between generators and switchboards.
- (4) Compartments, including buses, connections and items permanently attached.
- (5) Engines, including steam rotary or reciprocating, steam turbines, and internal combustion engines.
- (6) Foundations and settings, specially constructed for and not intended to outlast the apparatus for which provided.
- (7) Generators, A. C. or D. C., including excitation system.
- (8) Motor generators, frequency changers, and converters.
- (9) Overhead lines, including poles, cross-arms, insulators, conductors, etc.
- (10) Piping applicable to apparatus listed herein.
- (11) Switchboards, including frames, panels, and instruments.

(12) Switching equipment, including oil circuit breakers, disconnecting switches, and connections.

(13) Transformers.

(14) Underground conduit system, including manholes and conductors.

NOTE: When any unit of equipment listed herein is wholly used to furnish power to equipment included in another single account, its cost shall be included in such account.

§ 201.315 *Benches and retorts.* This account shall include the cost installed of benches and retorts used for the production of coal gas.

ITEMS

- (1) Benches.
- (2) Charging and drawing machines.
- (3) Control apparatus.
- (4) Equipment for steaming retorts.
- (5) Flues, uptakes, and breeching, whether or not stacks are included in this account.
- (6) Foundations.
- (7) Fuel handling equipment used exclusively for retorts, including weigh lorries, tracks, etc., and grinders, breakers, and screens located in retort house.
- (8) Fuel system under retorts, including built-in producers.
- (9) Piping, including ascension pipes, hydraulic main, liquor flushing decanter tank, liquor pump, and return line to hydraulic main.
- (10) Primary atmospheric condensers.
- (11) Retorts—horizontal, inclined, and vertical.
- (12) Stacks—brick, steel, and concrete, when set on separate foundations independent of substructure and superstructure of building.

§ 201.316 *Coke ovens.* This account shall include the cost installed of coke ovens used for the production of gas.

ITEMS

- (1) Apparatus for placing coal in ovens.
- (2) Clay mixers.
- (3) Coke and pusher benches.
- (4) Collecting mains.
- (5) Control apparatus.
- (6) Cover lifting machinery.
- (7) Driving units for coke oven machinery.
- (8) Flues, uptakes, and breeching.
- (9) Foundations.
- (10) Fuel handling equipment used exclusively for coal to be carbonized in ovens.
- (11) Fuel systems under ovens.
- (12) Hot coke wharves.
- (13) Hot coke cars.
- (14) Ovens.
- (15) Piping, including ascension pipes, hydraulic main, liquor flushing decanter tank, liquor pump, and return line to hydraulic main.
- (16) Pushers, including tracks and driving equipment.
- (17) Quenching towers, piping, etc.
- (18) Stacks.
- (19) Steel and iron work supports, platforms, stairways, etc.

§ 201.317 *Producer gas equipment.* This account shall include the cost installed of equipment used for the production of producer gas.

ITEMS

- (1) Ash handling equipment, used exclusively for producers.
- (2) Blast apparatus, including blowers, driving units, and blast mains.
- (3) Control apparatus.
- (4) Coolers and scrubbers.
- (5) Driving apparatus for producers.
- (6) Foundations and settings, specially constructed for and not intended to outlast the apparatus for which provided.
- (7) Fuel handling equipment, used exclusively for producers.

(8) Piping—air, steam (commencing at steam header), water (inside of building), and producer gas (up to outlet of final piece of apparatus in building).

(9) Producer boosters, including driving units.

(10) Producers.

(11) Water separators.

§ 201.318 *Water gas generating equipment.* This account shall include the cost installed of equipment used in the generation of water gas.

ITEMS

(1) Automatic operation equipment.
(2) Back-run installations.
(3) Blast equipment, including blowers and driving units, piping and supports.

(4) Carburetors.

(5) Control apparatus.

(6) Dust collectors.

(7) Foundations and settings, specially constructed for and not intended to outlast the apparatus for which provided.

(8) Generators.

(9) Hydraulic operation equipment.

(10) Oil handling and storage apparatus used solely for water gas apparatus.

(11) Operating floors and supports, stairways, etc.

(12) Piping and valves—steam (commencing at steam header), tar (to decanter), water (inside of building) and gas (up to outlet of final pieces of apparatus in building).

(13) Seal pots.

(14) Superheaters and superheater stacks.

(15) Valve operating mechanisms.

(16) Wash boxes.

§ 201.319 *Petroleum gas equipment.*

(a) This account shall include the cost installed of equipment used for the production of gas from petroleum derivatives, such as propane, butane, or gasoline.

(b) Subdivisions of this account shall be maintained for each producing process for which this account is provided. A separate subaccount shall be maintained also for bottling equipment included herein.

ITEMS

(1) Bottling equipment.

(2) Carbureting equipment.

(3) Compression equipment.

(4) Control apparatus.

(5) Foundations and settings, specially constructed for and not intended to outlast the apparatus for which provided.

(6) Mixing or proportioning equipment.

(7) Piping—steam (commencing at steam header), water (inside of building), oil (from supply tank), and gas (up to outlet of final piece of apparatus in building).

(8) Pumps, including driving units.

(9) Storage equipment.

(10) Valves—regulating and check.

(11) Vaporizing equipment.

§ 201.320 *Other gas generating equipment.* This account shall include, with subdivisions for each type of gas produced, the cost installed of generating equipment which is not included in any of the foregoing accounts, such as equipment used for generating oil gas or acetylene gas.

§ 201.321 *Coal, coke, and ash handling equipment.* This account shall include the cost installed of structures or equipment used for the transportation, storage, washing, and treatment of coal, coke, and ashes, when used for general gas plant operations.

ITEMS

(1) Bins—mixing, refuse, storage, etc.

(2) Breaker equipment.

(3) Bridges, bridge track, and machinery.

(4) Bucket conveyors.

(5) Cars.

(6) Chutes.

(7) Coal preparation machinery, including washing and drying equipment.

(8) Conveyors and supports.

(9) Cranes.

(10) Driving apparatus for equipment listed herein.

(11) Elevators.

(12) Foundations and settings, specially constructed for and not intended to outlast the apparatus for which provided.

(13) Loading towers and equipment.

(14) Locomotives.

(15) Pits.

(16) Pulverizing equipment.

(17) Railroad sidings and yard tracks.

(18) Sampling equipment.

(19) Scales.

(20) Screens.

(21) Sheds.

(22) Transfer cars and trucks.

(23) Trestles.

§ 201.322 *Gas reforming equipment.*

This account shall include the cost installed of equipment used primarily for reforming gas with resultant changes in its chemical composition and calorific value.

ITEMS

(1) Blast equipment, including blowers and driving units, piping, and supports.

(2) Control apparatus.

(3) Foundations and settings, specially constructed for and not intended to outlast the apparatus for which provided.

(4) Fuel and ash handling equipment, used wholly in reforming gas.

(5) Oil gas apparatus, used for reforming gas.

(6) Piping—steam (commencing at steam header), water (inside of building), and gas (up to outlet of final piece of apparatus in building).

(7) Pumps and driving units.

(8) Purifiers for gas to be reformed.

(9) Regulators.

(10) Water gas generators, used primarily for reforming gas.

§ 201.323 *Purification equipment.* This account shall include the cost installed of apparatus used for the removal of impurities from gas and apparatus for conditioning gas, including pumps, wells, and other accessory apparatus.

ITEMS

(1) Condensers and washer coolers.

(2) Dehydrators.

(3) Foundations and settings, specially constructed for and not intended to outlast the equipment for which provided.

(4) Naphthalene and light oil scrubbers.

(5) Other accessory equipment such as coolers, spray ponds, pumps, platforms, railings, stairs.

(6) Piping—air, steam, water, gas, condensate, liquor, tar, etc., from inlet valve of first piece of apparatus to outlet valve of final piece of apparatus (or, in building, from entrance to building to exit from building).

(7) Purifiers—iron oxide or liquid, including first filling.

(8) Scrubbers.

(9) Sulfur removal apparatus.

(10) Tar extractors and Cottrell precipitators.

(11) Wash boxes.

§ 201.324 *Residual refining equipment.* This account shall include the cost installed of apparatus used in re-

fining and handling of residuals except where the apparatus is necessary for the operation of property included in Account 323, Purification Equipment.

ITEMS

(1) Ammonia stills, condensers, etc.

(2) Apparatus for removal of residuals from purifier liquids.

(3) Condensers.

(4) Control apparatus.

(5) Coolers.

(6) Decanters.

(7) Foundations specially constructed for and not intended to outlast the apparatus for which provided.

(8) Instruments.

(9) Light oil stills, washers, etc.

(10) Piping and pumps.

(11) Separators.

(12) Storage tanks.

(13) Tar dehydrators, stills, etc.

§ 201.325 *Other production equipment.* This account shall include the cost installed of equipment used in the production of gas, when not assignable to any of the foregoing accounts.

ITEMS

(1) Foundations and settings, specially constructed for and not intended to outlast the apparatus for which provided.

(2) Gas mixing equipment.

(3) Odorizing equipment.

(4) Office furniture and equipment.

(5) Oil foggers.

(6) Piping—yard, and not includible in other accounts.

(7) Production laboratory equipment.

(8) Works exhausters, including driving unit and governor.

(9) Works station meters, including gauges, piping, and accessories.

Natural Gas Production Plant

§ 201.330:1 *Natural gas producing lands.* This account shall include the cost of lands held in fee on which producing natural gas wells are located, and lands held in fee which are being drained of natural gas through the operation by the utility of wells on other land. (See Gas plant instruction 9-I, § 201.3-9 (i).)

§ 201.330:2 *Natural gas producing leaseholds.* (a) This account shall include the cost to the utility of acquiring leaseholds on which the utility pays royalties for natural gas obtained therefrom. (See Gas plant instruction 9-I, § 201.3-9 (i).)

(b) Exclude from this account rents paid periodically for rights obtained under leases. Exclude also from this account the cost of leaseholds which terminate in one year or less after they become effective.

§ 201.330:3 *Natural gas rights.* This account shall include the cost to the utility of natural gas rights used in producing natural gas, whereby the utility obtains ownership in gas underlying land not owned or leased by the utility. It does not provide for gas rights which are leased and which are properly chargeable to Account 330:2, Natural Gas Producing Leaseholds.

§ 201.330:4 *Rights-of-way.* This account shall include the first cost of all interests in land which do not terminate until more than one year after they become effective and on which are located gathering pipe lines, telephone pole lines,

and like property used in connection with the production of natural gas.

§ 201.330:5 *Other land and land rights.* This account shall include the cost of land and land rights used in connection with the production of natural gas, when not properly assignable to any of the foregoing accounts.

§ 201.331:1 *Gas well structures.* This account shall include the cost of well structures and improvements used in connection with the housing of permanent bailers and other equipment necessary to keep the wells in operation. (See Gas plant instruction 10, § 201.3-10.)

§ 201.331:2 *Field measuring and regulating station structures.* (a) This account shall include the cost of structures and improvements used in connection with the housing of meters, regulators, and appurtenant appliances for regulating and/or measuring natural gas before it is conveyed to the terminus of the field lines. (See Gas plant instruction 10, § 201.3-10.)

(b) This account shall be subdivided as follows:

331:21 Field Compressor Station Structures.

331:22 Field Measuring and Regulating Station Structures.

§ 201.331:3 *Other production system structures.* This account shall include the cost of structures and improvements used in connection with natural gas production not provided for elsewhere. (See Gas plant instruction 10, § 201.3-10.)

§ 201.332:1 *Producing gas wells—well construction.* This account shall include the cost of drilling producing gas wells.

ITEMS

- (1) Labor.
- (2) Clearing well site.
- (3) Drilling contractors' charges.
- (4) Drive pipe.
- (5) Fuel or power, cost of.
- (6) Rent of drilling equipment.
- (7) Water used in drilling, obtained either by driving wells, piping from springs or streams, or by purchase.
- (8) Cost of hauling, erecting, dismantling, and removing boilers, portable engines, derricks, rigs, and other equipment and tools used in drilling.

§ 201.332:2 *Producing gas wells—well equipment.* This account shall include the cost of equipment in producing gas wells.

ITEMS

- (1) Casing.
- (2) Fittings, including shut-in valves, separators, drips, braden heads and casing heads.
- (3) Packing.
- (4) Boilers and drives permanently connected.
- (5) Tubing.

§ 333:1 *Field lines.* This account shall include the cost installed of field lines used in conveying natural gas from the wells to the point where it enters the transmission or distribution system.

ITEMS

- (1) Line drips and separators.
- (2) Gathering lines, including pipe, valves, fittings, and supports.

§ 201.333:2 *Field measuring and regulating station equipment.* (a) This ac-

count shall include the cost installed of meters, gages, and other equipment used in measuring or regulating natural gas collected in field lines before it is conveyed to the point where it enters the transmission or distribution system.

(b) This account shall be subdivided as follows:

333:21 Field Compressor Station Equipment.

333:22 Field Measuring and Regulating Station Equipment.

ITEMS

- (1) Boosters.
- (2) Driving units.
- (3) Instruments, meters, pressure gages, etc.
- (4) Pressure regulators.
- (5) Pumps.

§ 202.334 *Drilling and cleaning equipment.* This account shall include the cost of implements and equipment used in drilling and cleaning natural gas wells.

ITEMS

- (1) Bailers.
- (2) Boilers.
- (3) Derricks.
- (4) Drilling cables.
- (5) Drilling machines.
- (6) Engines.
- (7) Motors.
- (8) Pulling machines.
- (9) Rigs.

§ 201.335 *Purification equipment.* This account shall include the cost installed of apparatus used for the removal of impurities from gas and apparatus for conditioning gas including pumps, wells, and other accessory apparatus.

ITEMS

- (1) Condensers and washer coolers.
- (2) Dehydrators.
- (3) Foundations and settings, specially constructed for and not intended to outlast the equipment for which provided.
- (4) Other accessory equipment, such as coolers, spray ponds, pumps, platforms, railings, stairs.
- (5) Piping, from inlet valve of first piece of apparatus to outlet valve of final piece of apparatus (or, in building, from entrance to building to exit from building).
- (6) Scrubbers.
- (7) Sulfur removal apparatus.

§ 201.336 *Residual refining equipment.* This account shall include the cost installed of apparatus used in extracting, refining, and handling of gasoline and other useful residuals.

ITEMS

- (1) Apparatus for removal of residuals from purifier liquids.
- (2) Condensers.
- (3) Control apparatus.
- (4) Coolers.
- (5) Decanters.
- (6) Foundations specially constructed for and not intended to outlast the apparatus for which provided.
- (7) Instruments.
- (8) Light oil stills, washers, etc.
- (9) Natural gas gasoline absorption and refining equipment.
- (10) Piping and pumps.
- (11) Separators.
- (12) Storage tanks.
- (13) Oil well gas gathering and residue return lines when primarily devoted to gasoline extraction.

§ 201.337 *Other production equipment.* (a) This account shall include

the cost installed of equipment used in the production of gas, when not assignable to any of the foregoing accounts.

(b) This account shall be subdivided as follows:

337:1 Other Production Equipment—Mixing Equipment.

337:2 Other Production Equipment—Production Laboratory Equipment.

337:3 Other Production Equipment—Miscellaneous.

ITEMS

- (1) Foundations and settings, specially constructed for and not intended to outlast the apparatus for which provided.
- (2) Gas mixing equipment.
- (3) Odorizing equipment.
- (4) Office furniture and equipment.
- (5) Oil foggers.
- (6) Piping—yard, and not includible in other accounts.
- (7) Production laboratory equipment.
- (8) Works exhausters, including driving unit and governor.
- (9) Works station meters, including gages, piping, and accessories.

STORAGE PLANT

§ 201.341 *Land and land rights.* This account shall include the cost of land and land rights used in connection with gas storage. (See Gas plant instruction 9, § 201.3-9.)

§ 201.342 *Structures and improvements.* This account shall include the cost in place of structures and improvements used in connection with gas storage. (See Gas plant instruction 10, § 201.3-10.)

NOTE: Include relief holders in this account.

TRANSMISSION PLANT

§ 201.351 *Land and land rights.* (a) This account shall include the cost of land and land rights used in connection with transmission operations. (See Gas plant instruction 9, § 201.3-9.)

(b) This account shall be subdivided as follows:

351:1 Land.

351:2 Land Rights.

§ 201.352 *Structures and improvements.* (a) This account shall include the cost in place of structures and improvements used in connection with transmission operations. (See Gas plant instruction 10, § 201.3-10.)

(b) This account shall be subdivided as follows:

352:1 Pumping Station Structures.

352:2 Measuring and Regulating Station Structures.

§ 201.353 *Mains.* (a) This account shall include the cost installed of transmission system mains.

(b) The records supporting this account shall be so kept as to show separately the cost of mains of different sizes and types and of each tunnel, bridge, or river crossing.

ITEMS

- (1) Drip lines and pots.
- (2) Excavation, including shoring, bracing, bridging, pumping, backfill, and disposal of excess excavated material.
- (3) Municipal inspection.
- (4) Pavement disturbed, including cutting and replacing pavement, pavement base, and sidewalks.
- (5) Permits.
- (6) Pipe coating.

- (7) Pipe and fittings.
- (8) Pipe laying.
- (9) Pipe supports.
- (10) Protection of street openings.
- (11) Valves where not installed in pits.

§ 201.354 *Pumping and regulating equipment.* (a) This account shall include the cost installed of pumping, regulating, and measuring equipment, including all transmission property other than land, structures, and mains.

(b) This account shall be subdivided as follows:

- 354:1 Pumping Station Equipment.
- 354:2 Measuring and Regulating Station Equipment.

ITEMS

- (1) After-cooling equipment and accessories.
- (2) Boosters.
- (3) Compressors.
- (4) Driving units for items listed herein.
- (5) Excavation, including shoring, bracing, bridging, pumping, backfill, and disposal of excess excavated material.
- (6) Foundations and vaults for items listed herein.
- (7) Meters located on lines.
- (8) Odorizing equipment.
- (9) Pavement disturbed, including cutting and replacing pavement, pavement base, and sidewalks.
- (10) Piping and fittings for equipment.
- (11) Pressure indicators.
- (12) Valves and valve pits.
- (13) Governors or regulators.
- (14) Office furniture and equipment.

DISTRIBUTION PLANT

§ 201.357 *Land and land rights.* (a) This account shall include the cost of land and land rights used in connection with distribution operations. (See Gas plant instruction 9, § 201.3-9.)

(b) This account shall be subdivided as follows:

- 357:1 Land.
- 357:2 Land Rights.

§ 201.358 *Structures and improvements.* This account shall include the cost in place of structures and improvements used in connection with distribution operations. (See Gas plant instruction 10, § 201.3-10.)

§ 201.359 *Mains.* (a) This account shall include the cost installed of distribution system mains.

(b) The records supporting this account shall be so kept as to show separately the cost of mains of different sizes and types and of each tunnel, bridge, or river crossing.

ITEMS

- (1) Drip lines and pots.
- (2) Excavation, including shoring, bracing, bridging, pumping, back-fill, and disposal of excess excavated material.
- (3) Municipal inspection.
- (4) Pavement disturbed, including cutting and replacing pavement, pavement base, and sidewalks.
- (5) Permits.
- (6) Pipe coating.
- (7) Pipe and fittings.
- (8) Pipe laying.
- (9) Pipe supports.
- (10) Protection of street openings.
- (11) Valves where not installed in pits.

§ 201.360 *Pumping and regulating equipment.* This account shall include the cost installed of pumping, regulating, and measuring equipment, including all

equipment on distribution lines not provided for elsewhere.

ITEMS

- (1) Boosters.
- (2) Compressors.
- (3) Driving units for items listed herein.
- (4) Excavation, including shoring, bracing, bridging, pumping, backfill, and disposal of excess excavated material.
- (5) Foundations and vaults for items listed herein.
- (6) Governors or regulators for pressure in mains.
- (7) Meters located on lines.
- (8) Odorizing equipment and oil foggers and saturators, when installed in pumping and regulating pits on distribution mains.
- (9) Pavement disturbed, including cutting and replacing pavement, pavement base, and sidewalks.
- (10) Piping and fitting for equipment.
- (11) Pressure indicators.
- (12) Pressure regulating devices.
- (13) Valves and valve pits.

§ 201.361 *Services.* (a) This account shall include the cost installed of service pipes, from the point at which the main is tapped to and including the first fitting or valve inside of the building wall, when the utility incurs such cost or when the utility assumes full responsibility for the maintenance and replacement of property paid for by the customer. This includes the cost of stub services run in anticipation of future use, even if such services have never been used.

(b) The utility shall maintain records to show separately the number and average length of services of each diameter and material, the book cost of which is included in this account; those through which gas is being delivered; those which have been used but which are inactive; and those to which no meters are attached.

(c) Services which have been used but have become inactive shall be retired or transferred to Account 100:4, Gas Plant Held for Future Use, immediately if there is no prospect of reuse, and, in any event, shall be retired by the end of the second year following that during which the service became inactive unless reused during the interim. No portion of a completed service shall be accounted for as a stub service after the use thereof has been discontinued.

ITEMS

- (1) Curb valves and curb boxes.
- (2) Excavation, including shoring, bracing, bridging, pumping, backfill, and disposal of excess excavated material.
- (3) Municipal inspection.
- (4) Pavement disturbed, including cutting and replacing pavement, pavement base, and sidewalks.
- (5) Permits.
- (6) Pipe and fittings, including saddle, T, or other fitting on street main.
- (7) Pipe coating.
- (8) Protection of street openings.

NOTE: When a customer pays all or a part of the cost of the service and such cost is properly includible in this account, the amount borne or contributed by the customer shall be credited to Account 265, Contributions in Aid of Construction.

§ 201.362 *Meters.* (a) This account shall include the cost of meters or devices for use in measuring the quantity of gas delivered to users, whether actually in service or held in reserve.

(b) When a meter is permanently retired from service, the amount at which it is included herein shall be credited to this account.

(c) The records covering meters shall be so kept that the utility can furnish information as to the number of meters of various capacities in service and in reserve as well as the location of each meter owned.

ITEMS

- (1) Meters, including badging and initial testing.

NOTE: The cost of removing and resetting meters shall be charged to Account 768, Operation of Meters.

§ 201.363 *Meter installations.* (a) This account shall include the cost of labor employed, materials used, and expenses incurred in connection with the original installation of customers' meters.

(b) Except as modified by paragraph (c) of this section, when a meter installation is permanently retired from service, the cost thereof shall be credited to this account.

(c) The utility shall maintain records to show the total number of meter installations divided between those in service and those not in service. Meter installations in excess of the number of meters installed, both active and inactive, shall be retired immediately if there is no prospect of reuse, and in any event shall be retired by the end of the second year following that during which the meter was removed, unless reused during the interim.

ITEMS

- (1) Cocks.
- (2) Locks.
- (3) Meter bars.
- (4) Pipe and fittings.
- (5) Seals.
- (6) Shelves.
- (7) Swivels and bushings.

§ 201.364 *House regulators.* (a) This account shall include the cost of house regulators whether actually in service or held in reserve.

(b) Where a house regulator is permanently retired from service, the amount at which it is included herein shall be credited to this account.

(c) The records covering house regulators shall be so kept that the utility can furnish information as to the number of house regulators of various capacities in service and in reserve as well as the location of each house regulator.

§ 201.365. *House regulator installations.* (a) This account shall include the cost of labor employed, materials used, and expenses incurred in connection with the original installation of house regulators.

(b) Except as modified by paragraph (c) of this section, when a house regulator installation is permanently retired from service, the cost thereof shall be credited to this account.

(c) The utility shall maintain records to show the total number of house regulators divided between those in service and those not in service. House regulator installations in excess of the number of house regulators installed, both active and inactive, shall be retired im-

mediately if there is no prospect of reuse and in any event shall be retired by the end of the second year following that during which the house regulator was removed unless reused during the interim.

ITEMS

- (1) Cocks.
- (2) Locks.
- (3) Pipe and fittings.
- (4) Regulator vents.
- (5) Swivels and bushings.

§ 201.366 *Other property on customers' premises.* This account shall include the cost, including first setting and connecting, of equipment owned by the utility installed on customers' premises which is not includible in other accounts.

§ 201.367 *Street lighting equipment.* This account shall include the cost installed of property used solely for street lighting.

ITEMS

- (1) Antifreezers.
- (2) Burners and burner regulators.
- (3) Excavation, including shoring, bracing, bridging, pumping, backfill, and disposal of excess excavated material.
- (4) Lampposts.
- (5) Lamps.
- (6) Lamp services and risers.
- (7) Municipal inspection.
- (8) Pavement disturbed, including cutting and replacing pavement, pavement base, and sidewalks.
- (9) Permits.
- (10) Protection of street openings.

§ 201.368 *Other distribution system equipment.* This account shall include the cost installed of all other distribution system equipment not provided for in the foregoing accounts.

GENERAL PLANT

§ 201.370 *Land and land rights.* (a) This account shall include the cost of land and land rights used for gas utility purposes, the cost of which is not properly includible in other land and land rights accounts. (See Gas plant instruction 9, § 201.3-9.)

(b) Records shall be kept to show separately the cost of land and land rights devoted to the following uses: Office, transportation, stores, shop, laboratory, communication, and miscellaneous.

§ 201.371 *Structures and improvements.* (a) This account shall include the cost in place of structures and improvements used for gas utility purposes, the cost of which is not properly includible in other structures and improvements accounts. (See Gas plant instruction 10, § 201.3-10.)

(b) Records shall be kept to show separately the cost of structures and improvements devoted to the following uses: Office, transportation, stores, shop, laboratory, communication, and miscellaneous.

§ 201.372 *Office furniture and equipment.* (a) This account shall include the cost of office furniture and equipment owned by the utility and devoted to gas service, and not permanently attached to buildings, except the cost of such furniture and equipment which the utility elects to assign to other plant accounts (such as Account 337, Other Production Equipment) on a functional basis. Articles of slight value or short

service life acquired subsequent to the commencement of operations shall be charged to the appropriate operating expense account and not to this account.

(b) If the utility has equipment includible in this account at more than one location, separate records shall be maintained for each location.

ITEMS

- (1) Bookcases and shelves.
- (2) Desks, chairs, and desk equipment.
- (3) Drafting room equipment.
- (4) Filing, storage, and other cabinets.
- (5) Fire extinguishers (portable).
- (6) Floor covering (not permanently attached).
- (7) Library and library equipment.
- (8) Mechanical office equipment, such as accounting machines, typewriters, etc.
- (9) Safes.
- (10) Tables.

§ 201.373 *Transportation equipment.* (a) This account shall include the cost of transportation and garage equipment when such equipment is not an integral part of the housing structures.

(b) If the utility has garage equipment at more than one location, separate records shall be maintained for each location.

ITEMS

- (1) Airplanes and other aviation equipment.
- (2) Automobile repair shop equipment.
- (3) Automobiles.
- (4) Barges, scows, and tankers.
- (5) Battery charging equipment.
- (6) Bicycles.
- (7) Drays.
- (8) Electric vehicles.
- (9) Gasoline and oil pumps (portable).
- (10) Gasoline and oil storage tanks.
- (11) Greasing tools and equipment.
- (12) Horses, wagons, and harness.
- (13) Horseshoeing equipment.
- (14) Motorcycles.
- (15) Motor trucks.
- (16) Repair cars or trucks.
- (17) Tractors.
- (18) Trailers.
- (19) Trucks.
- (20) Tugs.
- (21) Other garage or stable equipment.

§ 201.374 *Stores equipment.* (a) This account shall include the cost of equipment used for the receiving, shipping, handling, and storage of materials and supplies, which are not includible in other accounts.

(b) If the utility has equipment includible in this account at more than one location, separate records shall be maintained for each location.

ITEMS

- (1) Chain falls.
- (2) Counters.
- (3) Cranes (portable).
- (4) Elevating and stacking equipment (portable).
- (5) Hoists.
- (6) Lockers.
- (7) Scales.
- (8) Shelving.
- (9) Storage bins.
- (10) Trucks, hand and power driven.
- (11) Wheelbarrows.

§ 201.375 *Shop equipment.* (a) This account shall include the cost installed of equipment specially provided for general shops when such equipment is not an integral part of the housing structure.

(b) If the utility has equipment includible in this account at more than one

location, separate records shall be maintained for each location.

ITEMS

- (1) Anvils.
- (2) Belts, shafts, and countershafts.
- (3) Boilers.
- (4) Cranes and hoists.
- (5) Drill presses.
- (6) Electric equipment.
- (7) Engines.
- (8) Forges.
- (9) Foundations and settings, specially constructed for and not intended to outlast the apparatus for which provided.
- (10) Furnaces.
- (11) Lathes.
- (12) Machine tools.
- (13) Meter provers.
- (14) Motor driven hand tools.
- (15) Motors and engines.
- (16) Pipe threading and cutting machines.
- (17) Pneumatic tools.
- (18) Smithing equipment.
- (19) Tool racks.
- (20) Vises.
- (21) Work benches, etc.

§ 201.376 *Laboratory equipment.* (a) This account shall include the cost installed of laboratory equipment used for general laboratory purposes and not specially provided for or includible in other utility plant accounts.

(b) If the utility has equipment includible in this account at more than one location, separate records shall be maintained for each location.

ITEMS

- (1) Balances and scales.
- (2) Barometers.
- (3) Calorimeters—bomb, flow, recording types, etc.
- (4) Electric furnaces.
- (5) Gas burning equipment.
- (6) Gages.
- (7) Glassware, beakers, burrettes, etc.
- (8) Humidity testing apparatus.
- (9) Laboratory hoods.
- (10) Laboratory tables and cabinets.
- (11) Muffles.
- (12) Oil analysis apparatus.
- (13) Piping.
- (14) Specific gravity apparatus.
- (15) Standard bottles for meter prover testing.
- (16) Stills.
- (17) Sulfur and ammonia apparatus.
- (18) Tar analysis apparatus.
- (19) Thermometers—indicating and recording.
- (20) Any other item of equipment for testing gas, fuel, flue gas, water, residuals, etc.

§ 201.377 *Tools and work equipment.* This account shall include the cost of tools, implements, and equipment used in construction or repair work exclusive of equipment includible in other equipment accounts.

ITEMS

- (1) Air compressors, including driving unit and vehicle.
- (2) Boilers.
- (3) Concrete mixers and distributors.
- (4) Derricks.
- (5) Engines.
- (6) Forges.
- (7) Furnaces.
- (8) Hoists.
- (9) Lathes.
- (10) Motors.
- (11) Pile drivers.
- (12) Pipe machines.
- (13) Pneumatic tools.
- (14) Pumps.
- (15) Steam shovels.
- (16) Surveying and leveling equipment.

- (17) Tool carts.
(18) Trenching machinery.

§ 201.378 *Communication equipment.* This account shall include the cost installed of telephone, telegraph, and wireless equipment for general use in connection with the utility's gas operations.

ITEMS

- (1) Antennae.
- (2) Booths.
- (3) Cables.
- (4) Distributing boards.
- (5) Extension cords.
- (6) Gongs.
- (7) Hand sets, manual and dial.
- (8) Insulators.
- (9) Intercommunicating sets.
- (10) Loading coils.
- (11) Operators' desks.
- (12) Poles and fixtures used wholly in telephone or telegraph wire.
- (13) Radio transmitting and receiving sets.
- (14) Sending keys.
- (15) Storage batteries.
- (16) Switchboards.
- (17) Telautograph circuit connections.
- (18) Telegraph receiving sets.
- (19) Testing instruments.
- (20) Towers.
- (21) Underground conduits used wholly for telephone or telegraph wire and cable wires.

§ 201.379 *Miscellaneous equipment.* This account shall include the cost of equipment, apparatus, etc., used in the utility's gas operations, which is not includible in any other equipment account of this system of accounts.

ITEMS

- (1) Billiard tables, including equipment.
- (2) Bowling alleys, including equipment.
- (3) Hospital and infirmary equipment.
- (4) Kitchen equipment.
- (5) Miscellaneous recreation equipment.
- (6) Operators' cottage furnishings.
- (7) Radios.
- (8) Restaurant equipment.
- (9) Soda fountains.
- (10) Other miscellaneous equipment.

§ 201.390 *Other tangible property.* This account shall include the cost of tangible gas plant not provided for elsewhere.

§ 201.391 *Gas plant purchased.* (a) This account shall include the cost of gas plant acquired as an operating unit or system by purchase, merger, consolidation, or otherwise, pending the distribution thereof to the appropriate accounts in accordance with Gas plant instruction 4, § 201.3-4.

(b) Within 6 months from the date of acquisition of property recorded herein, there shall be filed with the Commission the proposed journal entries to clear from this account the cost to the utility of the property acquired.

§ 201.392 *Gas plant sold.* (a) This account shall be credited temporarily with the selling price of gas plant constituting an operating unit or system, sold, conveyed, or transferred to another through sale, merger, consolidation, or otherwise, pending the completion of the accounting for the transaction as provided in Gas plant instruction 12, § 201.3-12.

(b) Within 6 months from the date of sale or transfer of the property, there shall be filed with the Commission the proposed journal entries to clear from this account the amounts recorded herein.

INSTRUCTIONS, EARNED SURPLUS ACCOUNT

§ 201.4-1 *Purpose of earned surplus account.* The earned surplus account is the collective title for a group of accounts which form the connecting link between the income account and the balance sheet. The several accounts thereof (400 to 414) are designed to show the changes in earned surplus or deficit during each calendar year resulting from (a) the operations and other transactions during the period as reflected in the income accounts, (b) appropriations or other reservations of earned surplus for specific purposes, (c) accounting adjustments not properly attributable to the period, (d) miscellaneous gains and losses not accounted for elsewhere, and (e) appropriations for dividends. (Instructions, Uniform system of accounts prescribed for natural gas companies, Federal Power Commission, effective January 1, 1940, p. 75.)

EARNED SURPLUS ACCOUNT

CREDITS

§ 201.400¹ *Credit balance transferred from income account.* This account shall include the net credit balance transferred from the income account for the year.

§ 201.401 *Miscellaneous credits to surplus.* (a) This account shall include all credits affecting the earned surplus or deficit but not provided for elsewhere. Among the items which shall be credited to this account are:

(1) Credits for amounts previously written off through charges to earned surplus.

(2) Delayed credits to income, operating revenue, and operating expense accounts as provided in General instruction 6 (201.02-6).

(3) Profits on retirements of the utility's debt securities. (See Balance sheet instruction 6, § 201.1-6.)

(b) All items included in this account shall be sufficiently described in the entries relating thereto as to identify them with all accounts affected, and if the credits relate to prior years the amount applicable to each fiscal year shall be shown.

DEBITS

§ 201.410 *Debit balance transferred from income account.* This account shall include the net debit balance transferred from the income account for the year.

§ 201.411 *Dividend appropriations—preferred stock.* (a) This account shall include amounts declared payable out of surplus or earnings as dividends on actually outstanding preferred or prior lien capital stock issued by the utility, or the amounts credited to a reserve for dividends.

(b) Dividends shall be segregated as to those payable in cash, stock, and other forms. If not payable in cash,

¹In §§ 201.400 to 201.414, inclusive, the numbers to the right of the decimal point correspond with the respective account numbers in Uniform system of accounts prescribed for natural gas companies, Federal Power Commission, effective January 1, 1940, pp. 76, 77.

the medium of payment shall be described with sufficient particularity to identify it.

(c) This account shall be maintained or supported in such manner as to show separately the dividends on each class and series of preferred stock.

§ 201.412 *Dividend appropriations—common stock.* (a) This account shall include amounts declared payable out of surplus or earnings as dividends on actually outstanding common capital stock issued by the utility, or the amounts credited to a reserve for dividends.

(b) Dividends shall be segregated as to those payable in cash, stock, and other forms. If not payable in cash, the medium of payment shall be described with sufficient particularity to identify it.

(c) This account shall be maintained or supported in such manner as to show separately the dividends on each class and series of common stock.

§ 201.413 *Miscellaneous reservations of surplus.* (a) This account shall include the reservations or appropriations of earned surplus for purposes not provided for elsewhere in this system of accounts.

(b) The entries to this account shall show the nature of each reservation of earned surplus.

§ 201.414 *Miscellaneous debits to surplus.* (a) This account shall include amounts chargeable to earned surplus but not provided for elsewhere. Among the items which shall be charged hereto are:

(1) Amounts charged to earned surplus to cover past accrued depreciation, amortization, and depletion not provided for.

(2) Decline in value of investments. (See Balance sheet instruction 4, § 201.1-4.)

(3) Delayed debits to income, operating revenue, and operating expense accounts, as provided in General instruction 6 (§ 201.02-6).

(4) Payments of amounts previously credited to earned surplus.

(5) Losses on reacquirement of utility's debt securities. (See Balance sheet instruction 6, § 201.1-6.)

(6) Losses which are not properly chargeable to operating expenses or income and for which reserves have not been provided.

(b) All items included in this account shall be sufficiently described in the entries relating thereto as to identify them with all accounts affected, and if the charges relate to prior years, the amount applicable to each fiscal year shall be shown.

INSTRUCTIONS, INCOME ACCOUNTS

§ 201.5-1² *Purpose of income accounts.* The income accounts (501 to

²In §§ 201.6-1 to 201.5-4, inclusive, the numbers to the right of the dash correspond with the respective instruction numbers in Uniform system of accounts prescribed for natural gas companies, Federal Power Commission, effective Jan. 1, 1940, p. 78. Cross references to accounts are made by citing the account number, e. g., Account 113, instead of the corresponding section number (§ 201.113).

540) are designed to show for each month and each calendar year the operating revenues and expenses, the other income, the income deductions, the net income, the miscellaneous reservations of net income, and the amount of income or loss remaining for transfer to earned surplus.

§ 201.5-2 *Records for other income.* The records supporting the other income shall be so kept that the utility can furnish detailed statements of the revenues from each source and the expenses and other deductions related to such revenues.

§ 201.5-3 *Income from sinking and other funds.* (a) Interest and other revenues derived from funds carried in Account 113, Sinking Funds, and Account 114, Miscellaneous Special Funds, shall be credited to Account 525, Revenues from Sinking and Other Funds.

(b) When the income is required by a mortgage or other provisions to be held in the fund from which the income arises, an amount equal to the income shall be added to the fund to which it is applicable.

(c) When income derived from sinking funds and other special funds is required to be retained in the fund and the fund is represented by a reserve, the amount of such income accretions to the fund shall be credited to the appropriate reserve account and charged to Account 540, Miscellaneous Reservations of Net Income, or Account 413, Miscellaneous Reservations of Surplus, as appropriate.

§ 201.5-4 *Rents includible in income accounts.* (a) Rents which the utility receives from others for gas operating property, the investment in which is properly includible in Account 100.2, Gas Plant Leased to Others, shall be recorded in Account 508, Income from Gas Plant Leased to Others. Rentals from gas property owned by the utility and properly includible in Account 100.1, Gas Plant in Service, shall be credited to Account 610, Rent from Gas Property.

(b) All expenses, including the provisions for depreciation and amortization and depletion, if any, applicable to property, the income from which is included in Account 508, Income from Gas Plant Leased to Others, shall be charged to that account.

UTILITY INCOME

§ 201.501⁹ *Operating revenues.* Under this caption shall be included the total operating revenues shown in the primary revenue accounts 600 to 619, derived by the utility from its utility operations during the period covered by the income account.

⁹In §§ 201.501 to 201.540, inclusive, the numbers to the right of the decimal point (except that a colon has been substituted in each instance where a decimal point was used in the original account number) correspond with the respective account numbers in Uniform system of accounts prescribed for natural gas companies, Federal Power Commission, effective January 1, 1940, pp. 80-86. Cross references to accounts are made by citing the account number, e. g., Account 507, instead of the corresponding section number (§ 201.507).

§ 201.502 *Operating expenses.* Under this caption shall be included the total expenses shown in accounts 701 to 809, incurred by the utility in its gas operations during the period covered by the income account.

§ 201.503:1 *Depreciation.* (a) This account shall include the depreciation expense applicable to gas plant in service and in process of reclassification (accounts 100.1 and 100.6) for the period covered by the income account, except such depreciation expense as may be charged to clearing accounts or to construction work in progress, or to Account 508, Income from Gas Plant Leased to Others.

(b) This account shall be subdivided as follows:

503:11 Depreciation of Production Plant—Manufactured Gas.

503:12 Depreciation of Production Plant—Natural Gas.

503:13 Depreciation of Storage Plant.

503:14 Depreciation of Transmission Plant.

503:15 Depreciation of Distribution Plant.

503:16 Depreciation of General Plant.

§ 201.503:2 *Amortization and depletion of producing natural gas land and land rights.* (a) This account shall include the charges applicable to the period covered by the income account for amortization and depletion of producing natural gas land and land rights. (See Account 250:2, Reserve for Amortization and Depletion of Producing Natural Gas Land and Land Rights.)

(b) The charges to this account shall be made in such manner as to distribute the cost of producing natural gas land and land rights over the period of their benefit to the utility, based upon the exhaustion of the natural gas deposits recoverable from such land and land rights.

§ 201.504 *Amortization of other limited-term gas investments.* This account shall include the amount of amortization expenses for the period covered by the income account applicable to the amounts included in gas plant accounts for limited-term franchises, licenses, patent rights, and limited-term interests in land other than land rights held for the production of natural gas. The charges to this account shall be such as to distribute the book cost of each investment as evenly as may be over the period of its benefit to the utility. (See Account 251, Reserve for Amortization of Other Limited-Term Gas Investments.)

§ 201.505 *Amortization of gas plant acquisition adjustments.* A. This account shall be debited or credited, as the case may be, with amounts includible in operating revenue deductions for the purpose of providing for the extinguishment of the amount in Account 100:5, Gas Plant Acquisition Adjustments, pursuant to approval or order of the Commission.

(b) Amounts recorded in this account shall be concurrently debited or credited, as the case may be, to Account 252, Reserve for Amortization of Gas Plant Acquisition Adjustments.

§ 201.506 *Property losses chargeable to operations.* This account shall be charged with amounts credited to Ac-

count 141, Extraordinary Property Losses, when the Commission has authorized the amount in the latter account to be amortized by charges to operations.

§ 201.507 *Taxes.* (a) This account shall include the amount of Federal, State, county, municipal, and other taxes, which are properly chargeable to gas operations. (See account 228.)

(b) This account shall be charged each month with the amount of taxes which are applicable thereto, and concurrent credits shall be made to Account 228, Taxes Accrued. When it is necessary to apportion taxes to gas operations, full details as to the method of and facts considered in the apportionment shall be recorded.

(c) When it is not possible to determine the exact amount of taxes, the amount shall be estimated and the estimate for the period charged to this account, and adjustments shall be made as the actual tax levies become known.

(d) Taxes assumed by the utility on property leased from others for use in gas operations shall be charged to the appropriate rent expense or clearing account.

(e) The charges to this account shall be made or supported so as to show the amount of each kind of tax, and the basis upon which each charge is made.

NOTE A: Gasoline and other sales taxes shall be charged as far as practicable to the account to which the material on which the tax is levied is charged.

NOTE B: Taxes assumed by the utility on interest shall be charged to Account 533, Taxes Assumed on Interest.

NOTE C: Taxes on nonoperating property the income from which is included in Account 521, Income from Nonutility Operations, shall be charged to that account, and taxes on property the income from which is included in Account 522, Revenues from Lease of Other Physical Property, shall be charged to Account 527, Nonoperating Revenue Deductions.

NOTE D: Taxes on property leased to others, the revenue from which is included in Account 508, Income from Gas Plant Leased to Others, shall be charged to that account.

NOTE E: For taxes chargeable to merchandising, jobbing, and contract work and to clearing accounts, see account 789 and accounts 901 to 906.

NOTE F: Amounts payable annually or more frequently under the terms of franchises shall be included in Account 805, Franchise Requirements.

NOTE G: Special assessments for street and similar improvements shall be included in the gas plant account in which the property with which the taxes are identified is included.

NOTE H: Taxes applicable to construction shall be charged to Account 100:3, Construction Work in Progress.

§ 201.508 *Income from gas plant leased to others.* (a) This account shall include the rental income from gas property constituting a distinct operating unit or system leased by the utility to others, and which property is properly includible in Account 100:2, Gas Plant Leased to Others.

(b) This account shall be subdivided as follows:

508:1 Revenues from Plant Leased to Others.

508:2 Expenses of Plant Leased to Others.

(c) This account shall be so kept or supported as to show separately the following for each lease:

- (1) Rentals.
- (2) Expenses.
- (3) Depreciation, amortization, and depletion.
- (4) Taxes.
- (5) Uncollectible rents.

§ 201.509 *Other utility operating income.* (a) Under this caption shall be included revenues received and expenses incurred in connection with operations of utility plant, the book cost of which is included in Account 108, Other Utility Plant.

(d) The expenses shall include every element of cost incurred in such operations, including depreciation, rents, taxes, and insurance.

EXPLORATION AND DEVELOPMENT COSTS

§ 201.510 *Delay rentals.* (a) This account shall be charged with the amount of rents paid periodically on natural gas lands in order to hold natural gas land and land rights for the purpose of obtaining a supply of gas in the future.

(b) Include also in this account the cost of obtaining natural gas leases for a period of one year or less.

(c) Records supporting this account shall be so kept that the utility can furnish complete details of the charges made for each natural gas leasehold. (See note to Gas plant instruction 9-I, § 201.3-9 (i).)

§ 201.511 *Nonproductive well drilling.* This account shall include the cost of drilling nonproductive wells during the period covered by the income account.

NOTE: Records in support of the charges to this account shall conform, as appropriate, to paragraph B of General instruction 11 (§ 201.02-11), Records for Each Plant.

§ 201.512 *Abandoned leases.* (a) This account shall be charged with amounts credited to Account 250.3, Reserve for Abandoned Leases, to cover the probable loss on abandonment of natural gas leases included in Account 100:4, Gas Plant Held for Future Use, which have never been productive.

(b) When natural gas leaseholds which have never been productive are abandoned, and the amounts provided in Account 250:3, Reserve for Abandoned Leases, are not sufficient to cover the cost thereof, the deficiency shall be charged to this account, unless otherwise authorized or directed by the Commission. (See account 141.)

§ 201.513 *Other exploration costs.* This account shall be charged with the cost of abandoned projects on which preliminary expenditures were made for the purpose of determining the feasibility of acquiring acreage to provide a future supply of natural gas. (See Account 142:1, Preliminary Natural Gas Survey and Investigation Charges.)

OTHER INCOME

§ 201.520 *Income from merchandising, jobbing, and contract work.* (a) This account shall include all revenues derived from and expenses incurred in the sale of gas merchandise and jobbing or contract work, including any profit or

commission accruing to the utility on jobbing work performed by it as agent under agency contracts, whereunder it undertakes to do jobbing work for another for a stipulated profit or commission.

(b) The account shall be subdivided as follows:

520:1 Revenues from Merchandising, Jobbing, and Contract Work.

520:2 Costs and Expenses of Merchandising, Jobbing, and Contract Work.

Account 520:2 shall further be subdivided so as to show the major items of costs and expenses.

NOTE: The income from gas merchandising, jobbing, and contract work shall be reported in this account if State statutes or orders of the commission having jurisdiction over the utility require such income to be reported as a nonoperating income item, but the amount shall be reported in Account 789, Merchandising, Jobbing, and Contract Work, if the statutes or orders of the commission permit the income to be reported as an operating income or expense item. (See account 789 for list of items.)

§ 201.521 *Income from nonutility operations.* (a) This account shall include the revenues from and the expenses incurred in nonutility operations.

(b) The expenses shall include every element of cost incurred in such operations, including depreciation, rents, taxes, and insurance.

(c) Subdivide this account as follows:

521:1 Revenues from Nonutility Operations.

521:2 Expenses of Nonutility Operations.

§ 201.522 *Revenues from lease of other physical property.* (a) This account shall include all rent revenues from land, buildings, or other property not devoted to utility operations.

(b) All expenses, such as repairs, depreciation, taxes, uncollectible rents, etc., incurred in connection with the property leased, shall be charged to Account 527, Nonoperating Revenue Deductions.

§ 201.523 *Dividend revenues.* This account shall include the revenues derived by the utility from dividends on stocks of other companies.

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

NOTE B: No dividends on reacquired securities issued or assumed by the utility shall be included in this account.

NOTE C: Dividend revenues from securities held in sinking or other special funds shall not be credited to this account but to Account 525, Revenues from Sinking and Other Funds.

§ 201.524 *Interest revenues.* Report by this caption the amounts included in accounts 524:1 and 524:2.

§ 201.524:1 *Interest on securities owned.* This account shall include interest revenues on investments in securities of other companies.

NOTE A: Interest accrued shall not be credited to this account unless its payment is reasonably assured.

NOTE B: Interest upon reacquired securities issued or assumed by the utility shall not be credited to this account.

NOTE C: Interest on securities held in sinking or other special funds shall not be included in this account but in Account 525, Revenues from Sinking and Other Funds.

NOTE D: This account may include for each month the applicable amount requisite to extinguish (during the interval between the date of acquisition and the date of maturity) the difference between the cost to the utility and the par value of securities on which the interest is received. Amounts thus credited or charged shall be concurrently included in the accounts in which the securities are carried. (See Balance sheet instructions 4, § 201.1-4.)

§ 201.524:2 *Other interest revenues.* This account shall include interest revenue on loans, notes, advances, special deposits, and all other interest-bearing assets, except as provided in account 524.1.

NOTE: Interest accrued shall not be credited to this account unless its payment is reasonably assured.

§ 201.525 *Revenues from sinking and other funds.* (a) This account shall include all revenues (whether interest or dividends) accrued on cash, securities, or other assets held in Account 113, Sinking Funds, and Account 114, Miscellaneous Special Funds.

(b) This account may include for each month the applicable amount requisite to extinguish (during the interval between the date of acquisition and the date of maturity) the difference between the cost to the utility and the par value of debt securities held in sinking or other funds. Amounts thus credited or charged shall be concurrently included in the accounts in which the securities are carried. (See Balance sheet instruction 4, § 201.1-4.)

(c) This account covers all revenues from sinking and other funds carried in accounts 113 and 114, whether or not such revenues are required to be retained in the funds. If the revenues are required to be retained in a special fund and the fund is represented by a reserve, the amount of such accretions to the fund shall be concurrently credited to the appropriate reserve account and charged to Account 540, Miscellaneous Reservations of Net Income, or Account 413, Miscellaneous Reservations of Surplus, as appropriate.

§ 201.526 *Miscellaneous nonoperating revenues.* This account shall include all revenue items, properly includible in the income account and not provided for elsewhere.

ITEMS

(1) Fees collected in connection with the exchange of coupon bonds for registered bonds.

(2) Profits from operations of others realized by the utility under contracts.

§ 201.527 *Nonoperating revenue deductions.* (a) This account shall include the expenses, taxes, and uncollectible bills applicable to the period covered by the income account which are associated or incurred in connection with the revenues which are includible in accounts 522 to 526, inclusive, and miscellaneous nonoperating expenses not provided for elsewhere.

(b) This account shall be maintained or supported in such manner as to dis-

close the expenses or deductions applicable to each nonoperating revenue account.

INCOME DEDUCTIONS

§ 201.530 *Interest on long-term debt.* (a) This account shall include in each accounting period the amount of interest applicable thereto on outstanding long-term debt issued or assumed by the utility, the liability for which is included in Account 210, Bonds, Account 211, Receivers' Certificates, or Account 213, Miscellaneous Long-Term Debt.

(b) The amount charged to this account shall be credited concurrently to Account 229:1, Interest Accrued on Long-Term Debt.

(c) This account shall be so kept or supported by other records as to show the interest accruals on each class and series of long-term debt.

NOTE: This account shall not include interest on nominally issued or nominally outstanding long-term debt, including securities assumed.

§ 201.531 *Amortization of debt discount and expense.* (a) This account shall include in each accounting period the portion of unamortized debt discount and expense on outstanding long-term debt which is applicable to such period.

(b) The amount of unamortized debt discount and expense chargeable to each accounting period shall be determined in accordance with Balance sheet instruction 6 (§ 201.1-6).

(c) Amounts charged to this account shall be credited concurrently to Account 140, Unamortized Debt Discount and Expense.

§ 201.532 *Amortization of premium on debt—cr.* (a) This account shall include in each accounting period the portion of unamortized premium on outstanding long-term debt which is applicable to such period.

(b) The amount of unamortized premium on debt includible in each accounting period shall be determined in accordance with Balance sheet instruction 6 (§ 201.1-6).

(c) Amounts credited to this account shall be charged concurrently to Account 240, Unamortized Premium on Debt.

§ 201.533 *Taxes assumed on interest.* This account shall include amounts paid to holders of the bonds or other indebtedness of the utility, or amounts paid to governmental agencies in their behalf in respect to income and other taxes levied against the income from such debt or levied as a tax on ownership of the debt, where such taxes are assumed by the utility.

§ 201.534 *Interest on debt to associated companies.* There shall be reported by this caption the amounts included in Accounts 534:1 and 534:2.

§ 201.534:1 *Interest on advances from associated companies.* (a) This account shall include interest accrued on amounts included in Account 212, Advances from Associated Companies.

(b) The record supporting the entries to this account shall be so kept as to show to whom the interest is to be paid, the period covered by the accrual, the

rate of interest, and the principal amount of the advances on which the interest is accrued.

§ 201.534:2 *Interest on other debt to associated companies.* (a) This account shall include interest accrued on amounts recorded in Account 223:1, Notes Payable to Associated Companies, on amounts recorded in Account 223:2; Accounts Payable to Associated Companies, and on any other obligation to associated companies, except advances from such companies, the interest on which is includible in account 534:1.

(b) The records supporting the entries to this account shall be so kept as to show to whom the interest is to be paid, the period covered by the accrual, the rate of interest, the nature of the obligation on which accrued, and the account or accounts credited with the accrual.

§ 201.535 *Other interest charges.* (a) This account shall include all interest charges not provided for elsewhere.

(b) A list of some of the items of indebtedness, the interest on which is chargeable to this account follows:

- (1) Assessments for public improvements past due.
- (2) Claims and judgments.
- (3) Customers' deposits.
- (4) Notes payable on demand or maturing 1 year or less from date, except notes payable to associated companies.
- (5) Open accounts, except with associated companies.
- (6) Tax assessments past due.

§ 201.536 *Interest charged to construction—Credit.* This account shall include concurrent credits for interest charged to construction in accordance with Gas plant instruction 5 (17) § 201.3-5 (17)).

§ 201.537 *Miscellaneous amortization.* This account shall include amortization expenses not elsewhere provided for in this system of accounts, and also such amounts as the Commission may, by order, require to be included herein, such as amortization of amounts in Account 100:5, Gas Plant Acquisition Adjustments.

§ 201.538 *Miscellaneous income deductions.* This account shall include miscellaneous debits to income, not provided for elsewhere.

ITEMS

- (1) Decline in value of investments. (See Balance sheet instructions 4, § 201.1-4.)
- (2) Donations.
- (3) Expenditures for associated companies for which the utility will not be reimbursed.

DISPOSITION OF NET INCOME

§ 201.540 *Miscellaneous reservations of net income.* (a) This account shall include reservations of net income, such as may be required under the terms of mortgages, deeds, of trust, orders of courts, contracts, or other agreements, and other reservations of net income.

(b) Amounts charged to this account shall be credit concurrently to the appropriate reserve account.

(c) The entries in this account shall show the nature of each reservation of income.

INSTRUCTIONS, OPERATING REVENUE ACCOUNTS

§ 201.6-1¹⁰ *Purpose of operating revenue accounts.* The operating revenue accounts (600 to 619) are designed to show the amounts of money which the utility becomes entitled to receive from furnishing gas utility service and from service incidental thereto, including amounts for services rendered but not yet billed, where the utility exercises its option and records on its books such accrued gas revenue. (See Account 130, Accrued Utility Revenues.)

§ 201.6-2 *Basis of credits to operating revenue accounts.* (a) Credits to the operating revenue accounts shall be made on the basis of the net price charged. Discounts forfeited and penalties charged for delayed payments shall be credited to Account 612, Customers' Forfeited Discounts and Penalties. Corrections of overcharges and overcollections theretofore credited, authorized abatements and allowances, and other corrections shall be charged to the revenue accounts to which they relate.

(b) Separate subdivisions shall be maintained under each revenue account, as appropriate, for revenues derived from sales of gas on an unmetered basis.

§ 201.6-3 *Commissions on gas sales.* If the utility distributes all or a part of its gas through an agent but the sales are made to consumers under rate schedules filed by the utility, then the utility shall credit its revenue accounts with the full amount of sales to consumers. The commission paid to the agent shall be charged to Account 804, Commissions Paid Under Agency Sales Contracts, and any distribution expenses charged by the agent shall be debited to the appropriate expense accounts. Agents shall credit the amount of commissions earned to Operating Revenue Account 619, Miscellaneous Gas Revenues.

§ 201.6-4 *Gas supplied without direct charge.* Gas supplied to municipalities, or to other governmental units, without charge, in accordance with franchise and similar requirements, shall be charged to Account 805, Franchise Requirements, and credited concurrently to Account 806, Duplicate Miscellaneous Charges—Credit.

§ 201.6-5 *Gas used by utility.* (a) If the utility desires to charge the appropriate accounts in any of its gas operations with the cost of gas used from its own supply, the credit therefore shall not be made to operating revenue accounts, but to the appropriate duplicate charges credit account.

(b) Gas supplied by the utility from its own supply to other departments shall be accounted for in the following man-

¹⁰In §§ 201.6-1 to 201.6-7, inclusive, the numbers to the right of the dash correspond with the respective instruction numbers in Uniform system of accounts prescribed for natural gas companies, Federal Power Commission, effective Jan. 1, 1940, pp. 87, 88. Cross references to accounts are made by citing the account numbers, e. g., Account 130, instead of the corresponding section number (§ 201.130).

ner: If the gas is supplied under a definite arrangement whereby the actual costs, by accounts, are allocated between or among the departments using the gas, the credit in the accounts of the gas department shall be made to the appropriate joint expense credit account or accounts, except that the amount of any return or interest, and the amount of depreciation and taxes charged against the other departments shall be credited to Account 611, Interdepartmental Rents. If the charges are at specified rates or at tariff rates for the gas supplied, then the entire amount charged shall be credited to Account 607, Interdepartmental Sales.

§ 201.6-6 *Supporting records.* Each utility shall so keep the records supporting the entries to each gas operating revenue account that it can furnish (1) the name of each customer, (2) the quantity (uniform basis of measurement) of gas furnished to each customer, (3) the amount charged for gas furnished each customer, and (4) the rate schedule or schedules under which the charge is made. Each utility shall also be prepared to report, upon request, within a reasonable time, for each month or other billing period and for each year, the quantity of gas sold and the charges therefor, by rate schedules.

§ 201.6-7 *Segregation of sales to associated companies.* The utility shall keep its records in such manner as to be able to report by rate schedules the quantity of gas sold and the amount received therefor on sales to each associated company.

OPERATING REVENUE ACCOUNTS

GAS SERVICE REVENUES

§ 201.600¹¹ *Residential sales.* (a) This account shall include revenues from gas supplied for residential purposes.

(b) When gas supplied through a single meter is used for both residential and commercial purposes, the total revenue shall be included in this account, or in Account 602, Commercial and Industrial Sales, according to the principal use.

§ 201.602 *Commercial and industrial sales.* (a) This account shall include revenues from gas supplied for commercial and industrial purposes.

(b) When gas supplied through a single meter is used for both commercial and residential purposes, the total revenue shall be included in this account, or in Account 600, Residential Sales, according to the principal use.

(c) This account shall be subdivided as follows:

- 602:1 Commercial Sales.
- 602:2 Industrial Sales.

¹¹ In §§ 201.600 to 201.619, inclusive, the numbers to the right of the decimal point correspond with the respective account numbers in Uniform system of accounts prescribed for natural gas companies, Federal Power Commission, effective Jan. 1, 1940, pp. 90-92. Cross references to accounts are made by citing the account number, e. g., Account 615, instead of the corresponding section number (§ 201.615).

§ 201.603 *Public street and highway lighting.* This account shall include revenues from gas supplied and services rendered for the purpose of lighting streets, highways, parks, and other public places for municipalities, or other divisions or agencies of State or Federal governments.

§ 201.604 *Other sales to public authorities.* This account shall include the revenues from the sale of gas supplied to municipalities or divisions, or agencies of Federal or State governments, under special contracts or agreements or service classification applicable only to public authorities, except such revenues as are includible in accounts 603 and 605.

§ 201.605 *Sales to other gas utilities.* (a) This account shall include revenues from gas supplied to other gas utilities or to public authorities for redistribution.

(b) Revenues from gas supplied to other public utilities, for use by them and not for distribution, shall be included in account 602, unless supplied under the same contract as and not readily separable from revenues includible in this account.

§ 201.607 *Interdepartmental sales.* This account shall include the amounts charged to other departments of the utility by the gas department for gas supplied by the latter, if the charges are at tariff or other specified rates for the gas supplied. (See Operating revenue instruction 5 (§ 201.6-5) and Account 611, Interdepartmental Rents.)

§ 201.608 *Other sales.* This account shall include revenues derived from sales of gas which are not properly includible in the revenue accounts 600 to 607, inclusive.

OTHER GAS REVENUES

§ 201.610 *Rent from gas property.* (a) This account shall include rents received for the use by others of land, buildings, and other property devoted to gas operations by the utility. This covers such matters as rent from office buildings, stations, land, etc.

(b) When the utility employs some of its gas plant for the benefit of another or others under a definite arrangement for apportioning the actual expenses by accounts among the several participants in the arrangement, and such arrangement provides for the receipt by the accounting utility of any profit or return upon its property, such profit or return, together with the amount of depreciation and taxes charged to another or others pursuant to the arrangement, shall be credited to this account. (See Operating expense instruction 6, § 201.6-6.)

NOTE: No not include rents from property constituting an operating unit or system in this account. (See Account 508, Income from Gas Plant Leased to Others.)

§ 201.611 *Interdepartmental rents.* This account shall include the rents creditable to the gas department on account of rental charges made against other departments of the utility. In the case of property operated under a def-

inite arrangement to allocate the costs, by accounts, among the departments using the property, the reimbursement to the gas department for operating and maintenance expenses shall be credited to the appropriate joint expense credit account or accounts, but the reimbursements for interest or return and depreciation and taxes shall be credited to this account. (See Operating expense instruction 6, § 201.6-6.)

NOTE: Charges for gas supplied other departments at tariff or other specified rates shall not be included in this account but in Account 607, Interdepartmental Sales. (See Operating revenue instruction 5, § 201.7-5.)

§ 201.612 *Customers' forfeited discounts and penalties.* This account shall include the amounts which the utility allows its customers on condition that they pay their gas bills on or before a specified date and which are forfeited by the customers because of failure to pay within the specified time, as well as the amounts of penalties imposed by the utility on its customers because of failure to pay bills within a specified time.

§ 201.614 *Servicing of customers' installations.* This account shall include revenues accruing to the utility from charges to customers on account of the maintenance of appliances, piping, or other installations on customers' premises.

§ 201.615 *Revenue from transportation of gas of others.* This account shall include all revenue accruing to the utility from other companies for transmitting gas through its production, transmission, and distribution lines or compressor stations.

§ 201.616 *Revenue from incidental gasoline sales.* This account shall include the revenue derived from natural gas gasoline produced direct from gas wells, recovered from drips, and procured in connection with purification processes.

§ 201.617 *Revenue from processing natural gas.* This account shall include the revenue derived from royalties and permits or other basis of settlement for permission granted others from the right to remove products from natural gas.

§ 201.618 *Revenue from incidental oil sales.* This account shall be credited with revenues derived from the sale of oil produced from wells which produce oil and gas, the investment in which is carried in Account 332, Producing Gas Wells.

§ 201.619 *Miscellaneous gas revenues.* This account shall include revenues derived from gas operations not includible in any of the foregoing accounts. This covers such items as fees and charges for changing, connecting and disconnecting service, profit on the sale of materials and supplies not ordinarily purchased for resale, commissions on sales or distribution of gas of others (sold under rates filed by such others), management or supervision fees, and sale of steam (except where the utility furnishes steam heating service).

INSTRUCTIONS, OPERATING EXPENSE
ACCOUNTS

§ 201.7-1¹² *Purpose of operating expense accounts.* The operating expense accounts (701 to 809) are designed to show in detail the cost (except depreciation, amortization and depletion, certain property losses, and taxes) of furnishing gas utility service. (See General instructions 6 and 7, §§ 201.02-6 and 201.02-7.)

§ 201.7-2 *Maintenance, cost of.* (a) The cost of maintenance, chargeable to the various operating expense accounts and to clearing accounts includes labor, materials, overhead, and other expenses incurred in maintenance work, such as:

- (1) Associated costs of local plant supervision.
- (2) Cost of transportation, shop and stores expense, and use of tools and implements.
- (3) Cutting and replacing pavement, pavement base, and sidewalks in connection with repairs.
- (4) Inspecting and testing after repairs have been made.
- (5) Inspecting, testing, and reporting on the condition of gas plant in service specifically to determine the need for repairs, minor replacements, rearrangements, and changes.
- (6) Replacing minor items of plant. (See Gas plant instruction 12-C, § 201.3-12 (c).)
- (7) Rearranging and changing the location of property not retired.
- (8) Repairing materials for reuse.
- (9) Restoring the condition of property damaged by storms, breakage, floods, fire, accident, or other casualties. (See paragraph (b) of this section.)
- (10) Restoring the condition of property damaged by wear and tear, decay, or action of the elements. (See paragraph (b) of this section.)
- (11) Routine work (see also paragraph (b) of this section to prevent trouble).
- (12) Testing for, locating, and clearing trouble, including stopping leaks.
- (13) Training employees for maintenance work.

(b) The cost of maintenance does not include the cost of replacing items of property designated as "units of property." (See Gas plant instruction 12, § 201.3-12.)

(c) Materials recovered in connection with the maintenance of property shall be credited to the same account to which the maintenance cost was charged.

(d) If the book cost of any property is carried in Account 391, Gas Plant Purchased, the cost of maintaining such property shall be charged to the accounts for maintenance of property of the same class and use, the book cost of which is carried in other gas plant in service accounts. Maintenance of property leased

from others shall be treated as provided in Operating expense instruction 5 (§ 201.7-5).

§ 201.7-3 *Salvage and insurance.* (a) Salvage and insurance recovered in connection with maintenance jobs shall be credited to the appropriate maintenance accounts.

(b) If the amount of insurance recovered is relatively large, and is received before the repairs have been completed, a disproportionate credit to operating expenses may be avoided by crediting the amount of the insurance recovered to a suspense account, to which the cost of repairs shall then be charged to the extent covered by insurance.

(c) Insurance recovered in connection with personal injuries charged to Account 799, Injuries and Damages, shall be credited to that account.

(d) Dividends distributed by mutual insurance companies shall be credited to the accounts to which the insurance premiums were charged.

(e) Recoveries under fidelity bonds shall be credited to the account charged with the loss.

§ 201.7-4 *Supervision and engineering.* The supervision and engineering includible in the operating expense accounts shall consist of the pay and expenses (company and railroad transportation, lodging, meals, taxi, and fares and other traveling and incidental expenses) of superintendents, engineers, clerks, other employees, and consultants engaged in supervising and directing the operations and maintenance of each gas utility function; also office supplies and expenses, including the maintenance of office furniture and equipment. Wherever allocations are necessary in order to arrive at the amount to be included in any account, the method and basis of allocation shall be preserved.

§ 201.7-5 *Operating rents.* (a) Rent expense accounts are provided under each functional group of expense accounts. These accounts shall be charged with all rents paid for property used in gas operations. If the rents cover property used for more than one function, such as production and transmission, the rents shall be apportioned to the appropriate rent expense accounts on an actual, or, if necessary, an estimated basis.

(b) Rents paid for property devoted to operations for which clearing accounts are used shall be charged to the appropriate clearing account.

(c) The cost, when incurred by the lessee, of operating and maintaining leased property, shall be charged to the accounts appropriate for the expense if the property were owned.

(d) Taxes paid by the lessee upon leased property shall be charged to the appropriate rent expense or clearing account.

(e) When the lessee is responsible for the replacement of gas plant leased from others, the cost of replacements shall be charged to the appropriate rent expense or clearing account, unless a reserve therefor has been provided, in which event the charge shall be to the reserve. (See Gas plant instruction 7, § 201.3-7.)

(f) When a portion of property or equipment rented from others for use in connection with gas operations is subleased, the revenue derived from such subleasing shall be credited to Account 610, Rent from Gas Property; provided, however, that in case the rent was charged to a clearing account, amounts received from subleasing the property shall be credited to such clearing account.

(g) If leased property is used by more than one department, the rental on such property shall be apportioned to the appropriate rent or clearing accounts of the various departments of the utility.

(h) Property operated jointly by the utility and another or others under a definite arrangement whereby the actual segregated costs are shared between or among the parties shall be considered for the purpose of this system of accounts as a joint facility, and the accounting in connection therewith shall be handled as provided in Operating expense instruction 6 (§ 201.7-6), following.

§ 201.7-6 *Joint facility rents and expenses.* (a) A joint facility for the purpose of this system of accounts is defined as any property occupied or used jointly by the utility and another or others under a definite arrangement whereby the actual segregated costs are shared between or among the parties. Property of the utility occupied or used under a similar definite arrangement between the gas department and a coordinate department or departments shall likewise be considered as a joint facility. (See Operating revenue instruction 5, § 201.6-5.)

(b) Where the utility owns the joint facility, any amount received or transferred as reimbursement of operating or maintenance expenses shall be credited to the appropriate "joint expense—credit" or clearing account. Amounts received or transferred covering depreciation, taxes, and interest or return, shall be credited, in the case of another or others, to Account 610, Rent from Gas Property, and in the case of coordinate departments to Account 611, Interdepartmental Rents.

(c) Any amount paid by or transferred to the utility for occupancy or use of a joint facility shall be charged to the appropriate "joint expense—debit" or clearing account or accounts.

(d) In the event that joint facilities are used by either party in connection with construction work, credits for the full amount received and charges for the full amount paid, as the case may be, shall be made direct to the construction accounts affected.

(e) These instructions are not intended to cover cases of joint ownership of property where each joint owner bears the cost of operating and maintaining its own property. In such cases the cost of operation and maintenance shall be recorded in the appropriate operating expense accounts other than the "joint expense" debit or credit accounts even though one of the joint owners operates or maintains the property and bills against other owners for all or a portion of the expenses incurred.

¹² In §§ 201.7-1 to 201.7-6, inclusive, the numbers to the right of the dash correspond with the respective instruction numbers in Uniform system of accounts prescribed for natural gas companies, Federal Power Commission, effective Jan. 1, 1940, pp. 93-95. Cross references to accounts are made by citing the account number, e. g., Account 799, instead of the corresponding section number (§ 201.799).

(f) Gas supplied by the utility from its own supply to a coordinate department shall be accounted for as provided in Operating revenue instruction 5 (§ 201.6-5). If the utility desires to charge the appropriate accounts in any of its gas operations with the cost of gas used from its own supply, credit therefor shall not be made to joint expense accounts but to the appropriate duplicate charges credit account.

(g) If the arrangement regarding use of facilities does not provide for the allocation of actual segregated costs, the facilities shall not be considered as joint.

OPERATING EXPENSE ACCOUNTS

PRODUCTION EXPENSES

Manufactured Gas Production

§ 201.701 B A ¹² *Operation supervision and engineering.* This account shall include the cost of supervising and directing the operation of manufactured gas production facilities. (See Operating expense instruction 4, § 201.7-4.)

NOTE: The cost of fuel analyses shall be charged to Account 131:1, Materials and Supplies—Gas.

§ 201.702 B A *Boiler and other power labor.* This account shall include the pay of employees in boiler rooms and elsewhere about the premises engaged in making steam and producing power for use in the manufacture of gas.

ITEMS

- (1) Blowing flues.
- (2) Cleaning boilers.
- (3) Handling coal and ashes (within the boiler plant).
- (4) Pulverizing coal.
- (5) Testing steam meters and gauges and other instruments.

§ 201.703 B *Coal gas and producer gas labor.*

§ 201.703:1 A *Retort labor.* This account shall include the pay of employees engaged in operating retorts for the production of coal gas.

ITEMS

- (1) Charging and drawing retorts.
- (2) Cleaning retorts, pipes and lids.
- (3) Handling coal, fuel, and ashes within works.
- (4) Quenching coke.

§ 201.703:2 A *Coke oven labor.* This account shall include the pay of employees engaged in operating coke ovens for the production of coal gas.

ITEMS

- (1) Charging and discharging of ovens.
- (2) Cleaning pipes and lids.

¹²In §§ 201.701ba to 201.809ba, inclusive, the numbers to the right of the decimal point (except that a dash has been substituted in each instance where a decimal point was used in the original account number and the letters preceding the original account numbers transposed to succeed the section numbers) correspond with the respective account numbers in Uniform system of accounts prescribed for natural gas companies, Federal Power Commission, effective Jan. 1, 1940, pp. 101-130. Cross references to accounts are made by citing the account number, e. g., Account 702, instead of the corresponding section number (§ 201.702).

- (3) Firing ovens.
- (4) Handling coal within works.
- (5) Operating door machinery and luting doors.
- (6) Quenching coke and delivering to wharf.

§ 201.703:3 A *Producer gas labor.* This account shall include the pay of employees engaged in making producer gas.

ITEMS

- (1) Cleaning producers.
- (2) Handling fuel and ashes within works.
- (3) Operating air and gas boosters.

§ 201.704 B *Gas generating labor.*

§ 201.704:1 A *Water gas generating labor.* This account shall include the pay of employees engaged in operating water gas sets.

ITEMS

- (1) Charging generators.
- (2) Cleaning generators.
- (3) Handling coal, coke, and ashes within works.

§ 201.704:2 A *Petroleum gas generating labor.* This account shall include the pay of employees engaged in operating equipment used for the production of gas from petroleum derivatives, such as propane, butane, or gasoline.

§ 201.704:3 A *Other gas generating labor.* This account shall include the pay of employees engaged in operating equipment used in the production of gas by any process not provided for in foregoing accounts, such as oil gas or acetylene gas.

§ 201.704:4 A *Gas reforming labor.* This account shall include the pay of employees engaged in reforming gas into gas of a different calorific value.

ITEMS

- (1) Charging and cleaning generators used for reforming.
- (2) Handling coal, coke, or ashes within works.
- (3) Purifying refinery gas before reforming.

§ 201.705 B A *Purification labor.* This account shall include the pay of employees engaged in operating purification equipment and apparatus used for conditioning manufactured gas.

ITEMS

- (1) Emptying, cleaning, and refilling purifier boxes.
- (2) Emptying, cleaning, and refilling shavings scrubbers.
- (3) Oiling dip sheets of purifier cover.
- (4) Revivifying oxide and removing spent oxide to refuse pile.
- (5) Steaming and cleaning condensers.

§ 201.707 B A *Miscellaneous production labor.* This account shall include the pay of employees engaged in operating gas works which is not chargeable to the foregoing accounts.

ITEMS

- (1) Elevator men.
- (2) Janitors.
- (3) Messengers.
- (4) Watchmen.
- (5) Yard and building cleaners.

§ 201.708 B A *Boiler fuel.* (a) This account shall include the cost delivered at works of coal, oil, gas, or other fuel used

in the production of steam. It shall also include the net cost of, or the net amount realized from, the disposal of ashes.

(b) Records shall be maintained to show the quantity and cost of each type of fuel used.

§ 201.709 B A *Water.* This account shall include the cost of water used in manufactured gas production processes. If water is purchased, the charge shall be at the contract price or the meter rate; if pumped by the utility, the cost of pumping and purifying shall be charged to this account.

ITEMS

- (1) Employees:
 - (a) Filter cleaners.
 - (b) General labor.
 - (c) Pumping station operators.
 - (d) Water supply system operators.
- (2) Supplies:
 - (a) Boiler compounds.
 - (b) Chemicals.
 - (c) Lubricants.
 - (d) Pumping supplies.
 - (e) Supplies (miscellaneous).
 - (f) Water purchased.

§ 201.710 B A *Fuel under retorts.* (a) This account shall include the cost delivered at works of fuel used under retorts in making gas. It shall also include the net cost of, or the net amount realized from, the disposal of ashes.

(b) When gas produced by the utility is used as fuel, concurrent credit shall be made to the appropriate duplicate charges credit account.

(c) Records shall be kept to show the quantity and the cost of each type of fuel used.

§ 201.711 B A *Fuel under coke ovens.* (a) This account shall include the cost of gas, other than producer gas, or other fuel used under coke ovens for making coal gas. Concurrent credits for gas made by the utility and so used shall be made to the appropriate duplicate charges credit account.

(b) Records shall be kept to show the quantity and the cost of each type of fuel used.

§ 201.712 B A *Producer gas fuel.* (a) This account shall include the cost delivered at works of fuel used in making producer gas. It shall also include the net cost of, or the net amount realized from, the disposal of ashes.

(b) Records shall be kept to show the quantity and the cost of each type of fuel used.

§ 201.713 B A *Coal carbonized in retorts.* (a) This account shall include the cost delivered at works of coal used in retorts for making coal gas.

(b) Records shall be kept to show the type, quantity, and cost of coal used.

§ 201.714 B A *Coal carbonized in coke ovens.* (a) This account shall include the cost delivered at works of coal used in coke ovens for making coal gas.

(b) Records shall be kept to show the type, quantity, and cost of coal used.

§ 201.715 B A *Water gas generator fuel.* (a) This account shall include the cost delivered at works of fuel used in water gas generators, including fuel used for reforming gas by means of water gas generator. It shall also include the net

cost of, or the net amount realized from, the disposal of ashes.

(b) Records shall be kept to show the quantity and the cost of each type of fuel used.

§ 201.716 B A *Oil for water gas.* (a) This account shall include the cost delivered at works of oil used in carbureting water gas.

(b) Records shall be kept to show the type, quantity, and cost of oil used.

§ 201.717 B A *Gas enricher.* (a) This account shall include the cost delivered at works of materials used for enriching gas.

(b) Records shall be kept to show the type, quantity, and cost of materials used.

§ 201.718 B A *Liquefied petroleum gas.* (a) This account shall include the cost delivered at works of liquefied petroleum gas, such as propane, butane, or gasoline, used in making gas.

(b) Records shall be kept to show the type, quantity, and cost of liquefied petroleum gas.

§ 201.719 B A *Oil for oil gas.* (a) This account shall include the cost delivered at works of oil used in making oil gas.

(b) Records shall be kept to show the type, quantity, and cost of oil used.

§ 201.720 B A *Raw materials for other gas processes.* (a) This account shall include the cost delivered at works of raw materials and fuel used in the production of any kind of gas other than coal gas, water gas, liquefied petroleum gas, oil gas, reformed gas, or natural gas.

(b) Records shall be kept to show the type, quantity, and cost of raw materials used.

§ 201.721 B A *Purification supplies.* This account shall include the cost delivered at works of materials used in purifying and conditioning manufactured gas.

ITEMS

- (1) Iron oxide.
- (2) Lime.
- (3) Oil for oil-fogging process.
- (4) Shavings.
- (5) Soda ash for liquid purifiers.
- (6) Sulphuric acid.
- (7) Wash oil for naphthalene scrubber.

NOTE: Do not include in this account the cost of supplies consumed solely for the purpose of refining residuals.

§ 201.722 B A *Miscellaneous works expenses.* This account shall include the cost of supplies used and expenses incurred in connection with the production of manufactured gas not includible in any other production account.

ITEMS

- (1) Building service (not including rent).
- (2) Communication service.
- (3) Fuel for internal combustion engines.
- (4) Lubricants.
- (5) Packing.
- (6) Stationery.
- (7) Tools, hand.
- (8) Waste.

§ 201.723 B A *Maintenance supervision and engineering.* This account shall include the cost of supervising and directing the maintenance of manufactured gas production facilities. (See Operating expense instruction 4, § 201.7-4.)

§ 201.724 B A *Maintenance of structures and improvements.* This account shall include the cost of maintenance of manufactured gas production buildings, structures, fixtures, and improvements, the book cost of which is included in Account 312, Structures and Improvements.

§ 201.725 B *Maintenance of power equipment.*

§ 201.725:1 A *Maintenance of boiler plant equipment.* This account shall include the cost of maintenance of boiler plant equipment, the book cost of which is included in Account 313, Boiler Plant Equipment.

§ 201.725:2 A *Maintenance of other power equipment.* This account shall include the cost of maintenance of other power equipment, the book cost of which is included in Account 314, Other Power Equipment.

§ 201.726 B *Maintenance of producing and generating equipment.*

§ 201.726:1 A *Maintenance of benches and retorts.* This account shall include the cost of maintenance of benches and retorts, the book cost of which is included in Account 315, Benches and Retorts.

§ 201.726:2 A *Maintenance of coke ovens.* This account shall include the cost of maintenance of coke ovens, the book cost of which is included in Account 316, Coke Ovens.

§ 201.726:3 A *Maintenance of producer gas equipment.* This account shall include the cost of maintenance of producer gas equipment, the book cost of which is included in Account 317, Producer Gas Equipment.

§ 201.726:4 A *Maintenance of water gas generating equipment.* This account shall include the cost of maintenance of water gas sets, the book cost of which is included in Account 318, Water Gas Generating Equipment.

§ 201.726:5 A *Maintenance of petroleum gas equipment.* This account shall include the cost of maintenance of petroleum gas equipment, the book cost of which is included in Account 319, Petroleum Gas Equipment.

§ 201.726:6 A *Maintenance of other gas generating equipment.* This account shall include the cost of maintenance of other gas generating equipment, the book cost of which is included in Account 320, Other Gas Generating Equipment.

§ 201.726:7 A *Maintenance of coal, coke, and ash handling equipment.* This account shall include the cost of maintenance of property, the book cost of which is included in Account 321, Coal Coke, and Ash Handling Equipment.

§ 201.727 B *Maintenance of other manufactured gas property.*

§ 201.727:1 A *Maintenance of gas reforming equipment.* This account shall include the cost of maintenance of gas reforming equipment, the book cost of which is included in Account 322, Gas Reforming Equipment.

§ 201.727:2 A *Maintenance of purification equipment.* This account shall in-

clude the cost of maintenance of manufactured gas purification equipment, the book cost of which is included in Account 323, Purification Equipment.

§ 201.727:3 A *Maintenance of other production equipment.* This account shall include the cost of maintenance of equipment the book cost of which is included in Account 325, Other Production Equipment, except such maintenance as is chargeable to Account 753:1, Maintenance of Gas Mixing Equipment, and Account 753:2, Maintenance of Production Laboratory Equipment.

§ 201.728 B A *Power from other sources.* (a) This account shall include the cost of steam, electricity, or other power purchased for use in gas generators or driving units in manufactured gas production plants.

(b) This account shall be kept so as to show separately for each company from which power or steam is purchased, the point of delivery, the quantity, the price, and the total charge.

§ 201.729 B A *Rents.* This account shall include all rents for property of others used, occupied, or operated in connection with the production of manufactured gas. (See Operating expense instruction 5, § 201.7-5.)

§ 201.730:1 B A *Residuals produced—credit.* (a) This account shall be credited and the appropriate subdivisions of Account 131:1, Materials and Supplies—Gas, debited monthly with the estimated value of residuals and other byproducts obtained in connection with the production of manufactured gas, whether intended for sale or for use in operations.

(b) If the net amount realized from the sale of residuals is greater or less than the amount at which they were originally credited hereto, an adjusting entry shall be made crediting or debiting this account and charging or crediting the appropriate subdivision of Account 131.1, Materials and Supplies—Gas, with the difference.

(c) Records shall be so kept as to show for each type of residual or other byproduct the quantity produced and the amount at which charged to Account 131:1, Materials and Supplies—Gas; the quantity sold and the price received therefor; and the quantity and value of residuals used.

§ 201.730:2 B A *Residuals operation expenses.* (a) This account shall include all operation expenses incurred in handling, preparing, refining, and marketing residuals produced in manufactured gas production processes, including uncollectible residual accounts.

(b) Divisions of this account shall be maintained for each of the principal types of expenses chargeable hereto and for each residual or byproduct carried in Account 730:1, Residuals Produced—credit.

§ 201.730:3 B A *Residuals maintenance expenses.* (a) This account shall include the cost of maintenance of residual refining equipment used in refining manufactured gas residuals or byproducts, the book cost of which is included

in Account 324, Residual Refining Equipment.

(b) Divisions of this account shall be maintained for each residual or by-product carried in Account 730:1, Residuals Produced—credit.

§ 201.731:1 B A *Joint expenses—debit.* (a) This account shall include amounts payable by the gas department to others or to a coordinate department for joint facilities used, occupied, or operated in connection with the production of manufactured gas. (See Operating expense instruction 6, § 201.7-6.)

(b) The records supporting the entries to this account shall be so kept that the utility can furnish a complete explanation of the debits to this account, including the following:

- (1) Charges from others.
- (2) Charges from coordinate departments.

§ 201.731:2 B A *Joint expenses—credit.* (a) This account shall include such portion of the cost of operating and maintaining joint facilities operated by the gas department in connection with the production of manufactured gas as is charged to others or to a coordinate department. (See Operating expense instruction 6, § 201.7-6.)

(b) The records supporting the entries to this account shall be so kept that the utility can furnish a complete explanation of the credits to this account, including the following:

- (1) Charges to others.
- (2) Charges to coordinate departments.

§ 201.732 B A *Duplicate charges—credit.* This account shall include concurrent credits for charges which are made to operating expense or other accounts of the gas department for manufactured gas consumed for which there is no direct money outlay. (See Gas plant instruction 5 and Operating revenue instruction 5; §§ 201.3-5 and 201.6-5.)

Natural Gas Production

§ 201.733 B A *Operation supervision and engineering.* This account shall include the cost of supervising and directing the operation of natural gas production facilities. (See Operating expense instruction 4; § 201.7-4.)

§ 201.734 B *Operation labor.*

§ 201.734:1 A *Gas well labor.* This account shall include the pay of employees engaged in the operating of gas wells.

ITEMS

- (1) Bailing.
- (2) Blowing.
- (3) Cleaning.
- (4) Gauging.
- (5) Pumping.
- (6) Shutting off and turning on.

§ 201.734:2 A *Field line labor.* This account shall include the pay of employees engaged in the operation of field lines.

ITEMS

- (1) Flowing or pumping drips.
- (2) Fighting fires.
- (3) Patrolling lines.
- (4) Taking pressures.

§ 201.734:3 A *Field measuring and regulating station labor.* (a) This account shall include the pay of employees engaged in operating field measuring and regulating stations.

(b) This account shall be subdivided as follows:

- 734:31 Field Compressor Station Labor.
- 734:32 Field Measuring and Regulation Station Labor.

ITEMS

- (1) Inspecting and operating regulators.
- (2) Operating, inspecting, and reading production meters, other than those for purchased gas.
- (3) Operating reducing stations.

§ 201.734:4 A *Other production labor.* This account shall include the pay of employees not provided for elsewhere, whose services are used in connection with the production of natural gas.

§ 201.735 B *Operating supplies and expenses.*

§ 201.735:1 A *Gas well supplies and expenses.* This account shall include the cost of supplies used and expenses incurred in the operation of gas wells.

ITEMS

- (1) Fuel.
- (2) Lubricants.
- (3) Power.
- (4) Tools, hand.
- (5) Transportation.
- (6) Traveling expenses.
- (7) Waste.

§ 201.735:2 A *Field line supplies and expenses.* This account shall include the cost of supplies used and expenses incurred in the operation of field lines.

ITEMS

- (1) Fuel.
- (2) Lubricants.
- (3) Power.
- (4) Tools, hand.
- (5) Transportation.
- (6) Traveling expenses.

§ 201.735:3 A *Field measuring and regulating station supplies and expenses.* (a) This account shall include the cost of supplies consumed and expenses incurred in the operation of field measuring and regulating stations.

(b) This account shall be subdivided as follows:

- 735:31 Field Compressor Station Supplies and Expenses.
- 735:32 Field Measuring and Regulating Station Supplies and Expenses.

ITEMS

- (1) Fuel.
- (2) Oil.
- (3) Waste.
- (4) Small tools.
- (5) Attendants' supplies.
- (6) Meter and regulator charts and supplies, except purchased gas.
- (7) Transportation.
- (8) Traveling expenses.

§ 201.735:4 A *Other supplies and expenses.* This account shall include the cost of supplies consumed and expenses incurred in the operation of field equipment not provided for elsewhere.

§ 201.736 B A *Purification supplies and expenses.* This account shall include the cost of labor and materials used and expenses incurred in purifying and conditioning natural gas.

ITEMS

- (1) Emptying, cleaning, and refilling purifier boxes.
- (2) Iron oxide.
- (3) Liquid purification supplies.
- (4) Odorizing material.
- (5) Oil for oil-fogging.
- (6) Revivifying oxide and removing spent oxide to refuse pile.

§ 201.737 B A *Production maps and records.* This account shall include salaries paid and expenses incurred in connection with the preparation of production maps and records, including the cost of stationery, drawing materials, etc.

§ 201.738 B A *Miscellaneous production expenses.* This account shall include the cost of supplies used and expenses incurred in connection with the production of natural gas not includible in any other production account.

ITEMS

- (1) Building service (not including rent).
- (2) Communication service.
- (3) Stationery.
- (4) Tools, hand.

§ 201.739 B A *Maintenance supervision and engineering.* This account shall include the cost of supervising and directing the maintenance of natural gas production facilities. (See Operating expense instruction 4, § 201.7-4.)

§ 201.740 B *Maintenance of structures and improvements.*

§ 201.740:1 A *Maintenance of gas well structures.* This account shall include the cost of maintenance of gas well structures, the book cost of which is included in Account 331:1, Gas Well Structures.

§ 201.740:2 A *Maintenance of field measuring and regulating station structures.* (a) This account shall include the cost of maintenance of buildings used for housing field measuring and regulating station equipment, the book cost of which is included in Account 331:2, Field Measuring and Regulating Station Structures.

(b) This account shall be subdivided as follows:

- 740:21 Maintenance of Compressor Station Structures.
- 740:22 Maintenance of Field Measuring and Regulating Station Structures.

§ 201.740:3 A *Maintenance of other production system structures.* This account shall include the cost of maintenance of all other production system structures, the book cost of which is included in Account 331:3, Other Production System Structures.

§ 201.741 B A *Maintenance of producing gas well equipment.* This account shall include the cost of maintenance of property, the book cost of which is included in Account 332:2, Producing Gas Wells—Well Equipment.

§ 201.742 B *Maintenance of field lines and equipment.*

§ 201.742:1 A *Maintenance of field lines.* This account shall include the cost of maintenance of field lines, the book cost of which is included in Account 333:1, Field Lines.

§ 201.742:2 A *Maintenance of field measuring and regulating station equip-*

ment. (a) This account shall include the cost of maintenance of field measuring and regulating station equipment, the book cost of which is included in Account 333:2, Field Measuring and Regulating Station Equipment.

(b) This account shall be subdivided as follows:

742:21 Maintenance of Compressor Station Equipment.

742:22 Maintenance of Measuring and Regulating Station Equipment.

§ 201.743 B A *Maintenance of drilling and cleaning equipment.* This account shall include the cost of maintenance of drilling and cleaning equipment, the book cost of which is included in Account 334, Drilling and Cleaning Equipment.

§ 201.744 B A *Maintenance of other natural gas property.* This account shall include the cost of maintenance equipment, the book cost of which is included in Account 335, Purification Equipment; and Account 337, Other Production Equipment, except such maintenance of equipment included in account 337 as is chargeable to Account 753:1, Maintenance of Gas Mixing Equipment, and Account 753:2, Maintenance of Production Laboratory Equipment.

§ 201.745 B A *Gas well royalties.* (a) This account shall include royalties paid for natural gas produced by the utility from land owned by others.

(b) Records supporting the entries to this account shall be so kept that the utility can furnish the name of the parties to each contract involving royalties, the terms of each contract, the location of the property involved, the method of determining the royalties, and the amounts payable.

§ 201.746 B A *Natural gas rents.* This account shall include rents includible in operating expenses for property of others used in connection with the production of natural gas other than rentals on land and land rights held for the supply of natural gas.

ITEMS

(1) Rents for right to lay and maintain field lines.

(2) Rents for measuring and regulating station sites on production system.

NOTE. See Account 510, Delay Rentals, for rentals paid on lands held for the supply of natural gas.

§ 201.747:1 B A *Residuals produced—credit.* (a) This account shall be credited and the appropriate subdivisions of Account 131:1, Materials and Supplies—Gas, debited monthly with the estimated value of residuals and other byproducts obtained in connection with the production of natural gas, whether intended for sale or for use in operations.

(b) If the net amount realized from the sale of residuals is greater or less than the amount at which they were originally credited hereto, an adjusting entry shall be made crediting or debiting this account and charging or crediting the appropriate subdivision of Account 131:1, Materials and Supplies—Gas, with the difference.

(c) Records shall be so kept as to show for each type of residual or other byproduct the quantity produced and the amount at which charged to Account 131:1, Materials and Supplies—Gas; the

quantity sold and the price received therefor; and the quantity and value of residuals used.

NOTE: Do not include in this account the revenues derived from incidental gasoline or oil sales, or royalties and permits for permission granted others for the right to remove products from natural gas. Such revenues shall be credited to accounts 616, 617, or 618, as appropriate.

§ 201.747:2 B A *Residuals operation expenses.* (a) This account shall include all operation expenses incurred in handling, preparing, refining, and marketing residuals produced in natural gas production processes, including uncollectible residual accounts.

(b) Divisions of this account shall be maintained for each of the principal types of expenses chargeable hereto and for each residual or byproduct carried in Account 747:1, Residuals Produced—Credit.

§ 201.747:3 B A *Residuals maintenance expenses.* (a) This account shall include the maintenance of residual refining equipment used in refining natural gas residuals or byproducts, the book cost of which is included in Account 336, Residual Refining Equipment.

(b) Divisions of this account shall be maintained for each residual or byproduct carried in Account 747:1, Residuals Produced—Credit.

§ 201.748:1 B A *Joint expenses—debit.* (a) This account shall include amounts payable by the gas department to others or to a coordinate department for joint facilities used, occupied, or operated in connection with the production of natural gas. (See Operating expense instruction 6, § 201.7-6.)

(b) The records supporting the entries to this account shall be so kept that the utility can furnish a complete explanation of the debits to this account, including the following:

(1) Charges from others.

(2) Charges from coordinate departments.

§ 201.748:2 B A *Joint expenses—credit.* (a) This account shall include such portion of the cost of operating and maintaining joint facilities operated by the gas department in connection with the production of natural gas as is charged to others or to a coordinate department. (See Operating expense instruction 6, § 201.7-6.)

(b) The records supporting the entries to this account shall be so kept that the utility can furnish a complete explanation of the credits to this account, including the following:

(1) Charges to others.

(2) Charges to coordinate departments.

§ 201.749 B A *Duplicate charges—credits.* This account shall include concurrent credits for charges which are made to operating expense or other accounts of the gas department for natural gas consumed, for which there is no direct money outlay. (See Gas plant instruction 5 and Operating revenue instruction 5, §§ 201.3-5 and 201.6-5.)

NOTE: The records supporting this account shall be kept in such manner as to enable the natural gas company to report the offsetting debits by accounts affected.

Other Production Expenses

§ 201.750 B A *Operation of storage facilities.* This account shall include the cost of labor and materials used and expenses incurred in the operation of structures and equipment used in storing gas.

ITEMS

(1) Operating holder valves.

(2) Pressure gauge charts and supplies.

(3) Pumping inlet and outlet holder drips.

(4) Meter charts and supplies.

(5) Recording holder readings.

(6) Steam for holder cups.

§ 201.751 B A *Gas mixing expenses.* This account shall include the cost of labor and materials used and expenses incurred in connection with the operation of gas mixing equipment.

§ 201.752 B A *Maintenance of storage facilities.* This account shall include the cost of maintenance of structures, buildings, fixtures, and improvements, the book cost of which is included in Account 342, Structures and Improvements.

§ 201.753 B *Maintenance of other production property.*

§ 201.753:1 A *Maintenance of gas mixing equipment.* This account shall include the cost of maintenance of gas mixing equipment, the book cost of which is included in Account 325, Other Production Equipment (Manufactured Gas Plant), or Account 337, Other Production Equipment (Natural Gas Plant).

§ 201.753:2 A *Maintenance of production laboratory equipment.* This account shall include the cost of maintenance of laboratory equipment used in the production laboratories, the book cost of which is included in Account 325, Other Production Equipment (Manufactured Gas Plant), or Account 337, Other Production Equipment (Natural Gas Plant).

§ 201.754 B A *Gas purchased.* (a) This account shall include the cost at the point of delivery to the utility of all gas purchased for resale including charges for readiness to serve and amounts payable to others for their gas sold by the accounting utility under agency agreements.

(b) When the contract is a reciprocal one, i. e., when either party thereto may take gas from the other, the amount payable for the gross quantity of gas received shall be charged hereto in each accounting period and the amount receivable for the gross quantity supplied to the other party shall be included in the appropriate revenue account.

(c) The records supporting the entries to this account shall be so kept as to show for each company from which gas is obtained the type of gas, the point of delivery, the quantity thereof, the basis of the charges, and the amount payable therefor.

(d) This account shall be subdivided as follows:

754:1 Gas Purchased—Natural Gas.

754:2 Gas Purchased—Other Gas.

§ 201.755 B A *Purchased gas expenses.* (a) This account shall include expenses incurred directly in connection with the purchase of gas for resale.

(b) Each utility shall subdivide this account, as nearly as practicable, in conformity with other production expense accounts prescribed herein, showing separately operation and maintenance expenses applicable to purchased gas.

§ 201.756 B A *Other expenses.* This account shall include any production expenses which are not provided for in other production expense accounts.

§ 201.757:1 B A *Joint expenses—debit.* (a) This account shall include amounts payable by the gas department to others or to a coordinate department for joint facilities used, occupied, or operated in connection with the production of gas where it is impracticable to allocate such payments to the joint expenses—debit accounts under manufactured gas production or natural gas production. (See Operating expense instruction 6, § 201.7-6.)

(b) The records supporting the entries to this account shall be so kept that the utility can furnish a complete explanation of the debits to this account including the following:

- (1) Charges from others.
- (2) Charges from coordinate departments.

§ 201.757:2 B A *Joint expenses—credit.* (a) This account shall include such portion of the cost of operating and maintaining joint facilities operated by the gas department in connection with the production of gas as is charged to others or to a coordinate department where it is impracticable to allocate such cost to the joint expenses—credit accounts under manufactured gas production or natural gas production. (See Operating expense in instruction 6, § 201.7-6.)

(b) The records supporting the entries to this account shall be so kept that the utility can furnish a complete explanation of the credits to this account, including the following:

- (1) Charges to others.
- (2) Charges to coordinate departments.

TRANSMISSION EXPENSES

§ 201.758 B A *Operation supervision and engineering.* This account shall include the cost of supervising and directing the operation of transmission facilities. (See Operating expense instruction 4, § 201.7-4.)

§ 201.759 B *Transmission operations—201.759:1 A Pumping and regulating expenses.* (a) This account shall include the cost of labor and supplies used and expenses incurred in the operation of transmission pumping, regulating, and measuring equipment, including routine inspection and testing of equipment operated.

(b) This account shall be subdivided as follows:

- 759:11 Pumping and Regulating Expenses—Labor.
- 759:111 Pumping Station—Labor.
- 759:112 Measuring and Regulating Station—Labor.
- 759:12 Measuring and Regulating Expenses—Supplies and Expenses.
- 759:121 Pumping Station—Supplies and Expenses.
- 759:122 Measuring and Regulating Station—Supplies and Expenses.

ITEMS

- (1) Building service (not including rent).
- (2) Communication service.
- (3) Fuel.
- (4) Lubricants and waste.
- (5) Meter and gauge supplies.
- (6) Power.
- (7) Pumping by others, payment for.
- (8) Records, station.
- (9) Tools, hand.
- (10) Transportation.
- (11) Water.

§ 201.759:2 A *Operation of transmission mains.* (a) This account shall include the cost of labor and supplies used and expenses incurred in the operation of transmission mains.

(b) This account shall be subdivided as follows:

- 759:21 Operation of Transmission Mains—Labor.
- 759:22 Operation of Transmission Mains—Supplies and Expenses.

ITEMS

- (1) Attending gates.
- (2) Cleaning drips.
- (3) Patrolling.
- (4) Pressure, recording of.
- (5) Traveling and incidental expenses.

§ 201.759:3 A *Transmission maps and records.* This account shall include salaries paid and expenses incurred in connection with the preparation of maps and records of the transmission plant, including the cost of stationery, drawing materials, etc.

§ 201.760 B A *Maintenance supervision and engineering.* This account shall include the cost of supervising and directing the maintenance of transmission facilities. (See Operating expense instruction 4, § 201.7-4.)

§ 201.761 B A *Maintenance of structures and improvements.* (a) This account shall include the cost of maintenance of transmission buildings, structures, fixtures, and improvements, the book cost of which is included in Account 352, Structures and Improvements.

(b) This account shall be subdivided as follows:

- 761:1 Maintenance of Pumping Station Structures.
- 761:2 Maintenance of Measuring and Regulating Station Structures.
- 761:3 Maintenance of Other Transmission System Structures.

§ 201.762 B *Maintenance of transmission lines.*

§ 201.762:1 A *Maintenance of mains.* This account shall include the cost of maintenance of transmission mains, the book cost of which is included in Account 353, Mains.

§ 201.762:2 A *Maintenance of pumping, regulating, and miscellaneous equipment.* (a) This account shall include the cost of maintenance of transmission pumping, regulating, and miscellaneous equipment, the book cost of which is included in Account 354, Pumping and Regulating Equipment.

(b) This account shall be subdivided as follows:

- 762:21 Maintenance of Pumping Station Equipment.
- 762:22 Maintenance of Measuring and Regulating Station Equipment.
- 762:23 Maintenance of Other Transmission System Equipment.

§ 201.763 B A *Rents.* (a) This account shall include all rents for property of others used, occupied, or operated in connection with the operation of the transmission system, including annual payments to governmental bodies and others for use of public or private lands and reservations for transmission line rights-of-way. (See Operating expense instruction 5, § 201.7-5.)

(b) This account shall be subdivided as follows:

- 763:1 Transmission and Compression of Gas by Others.
- 763:2 Rents.

§ 201.764:1 B A *Joint expenses—debit.* (a) This account shall include amounts payable by the gas department to others or to a coordinate department for joint facilities used, occupied, or operated in connection with the transmission of gas. (See Operating expense instruction 6, § 201.7-6.)

(b) The records supporting the entries to this account shall be so kept that the utility can furnish a complete explanation of the debits to this account, including the following:

- (1) Charges from others.
- (2) Charges from coordinate departments.

§ 201.764:2 B A *Joint expenses—Credit.* (a) This account shall include such portion of the cost of operating and maintaining joint facilities, operated in connection with the transmission of gas as is charged to others, or to a coordinate department. (See Operating expense instruction 6, § 201.7-6.)

(b) The records supporting the entries to this account shall be so kept that the utility can furnish a complete explanation of the credits to this account, including the following:

- (1) Charges to others.
- (2) Charges to coordinate departments.

DISTRIBUTION EXPENSES

§ 201.765 B A *Operation supervision and engineering.* This account shall include the cost of supervising and directing the operation of distribution facilities. (See Operating expense instruction 4, § 201.7-4.)

§ 201.766 B *Distribution office expenses.*

§ 201.766:1 A *Distribution maps and records.* This account shall include salaries and expenses for the preparation of distribution maps and records, including the cost of stationery, drawing materials, etc.

§ 201.766:2 A *Other distribution office expenses.* This account shall include such distribution office expense as heat, ice water, office supplies, stationery and printing, telephone tolls and rentals, janitor service, etc.

§ 201.767 B A *Operation of distribution lines.* (a) This account shall include the pay of employees and expenses incurred in the operation of distribution lines, including mains, regulating and measuring equipment.

(b) Class "A" utilities shall subdivide this account as follows:

767.1 Operation of Distribution Lines—
Labor.
767.2 Operation of Distribution Lines—
Supplies and Expenses.

ITEMS

- (1) Cleaning, drips.
- (2) Pressure, recording of.
- (3) Fuel.
- (4) Lubricants and waste.
- (5) Meter and gauge supplies.
- (6) Tools, hand.

§ 201.768 B Operation of meters.

§ 201.768:1 A *Removing and resetting meters.* This account shall include the cost of labor and materials used and expenses incurred in resetting, removing or changing meters or house regulators on customers' premises.

NOTE: The cost of the first setting of a meter or a house regulator shall be charged to Account 363, Meter Installations, or Account 365, House Regulator Installations, as appropriate.

§ 201.768:2 A *Miscellaneous meter expenses.* This account shall include the cost of labor and supplies, such as stationery, postage, telephone rentals and tolls, fuel, tools, and other expenses of the meter department not provided for elsewhere.

§ 201.769 B A *Services on customers' premises.* (a) This account shall include the cost of labor employed, materials used, and expenses incurred in work on customers' premises other than expenses includible in account 768.

(b) Damage to customers' equipment by employees of the utility, whether incidental to the work or the result of negligence, shall be charged to the job on which the employee was engaged at the time the damage occurred.

ITEMS

- (1) Improving character of service.
- (2) Inspecting and adjusting customers' equipment, including adjustments in connection with changes in B. t. u. content, pressure or other characteristics of gas supplied whether required by regulatory authorities or at the request of the customer.
- (3) Inspecting premises.
- (4) Installing, removing, and renewing gas lights.
- (5) Investigating and adjusting customers' service complaints.
- (6) Testing customers' equipment.

NOTE: Do not include in this account expenses incurred in connection with merchandising, jobbing, and contract work.

§ 201.770 B A *Operation of street lighting equipment.* This account shall include the cost of labor and materials used and expenses incurred in the operation of street lighting systems.

ITEMS

- (1) Cleaning drips.
- (2) Patrolling.
- (3) Pressure, recording of.
- (4) Testing.
- (5) Transportation.

§ 201.771 B A *Maintenance supervision and engineering.* This account shall include the cost of supervising and directing the maintenance of distribution facilities. (See Operating expense instruction 4, § 201.7-4.)

§ 201.772 B A *Maintenance of structures and improvement.* This account shall include the cost of maintenance of distribution buildings, structures, fixtures, and improvements, the book cost of which is included in Account 358, Structures and Improvements.

§ 201.773 B *Maintenance of distribution lines.*

§ 201.773:1 A *Maintenance of mains.* This account shall include the cost of maintenance of distribution mains, the book cost of which is included in Account 359, Mains.

§ 201.773:2 A *Maintenance of pumping and regulating equipment.* This account shall include the cost of maintenance of distribution pumping and regulating equipment, the book cost of which is included in Account 360, Pumping and Regulating Equipment.

§ 201.773:3 A *Maintenance of services.* This account shall include the cost of maintenance of services, the book cost of which is included in Account 361, Services.

§ 201.773:4 A *Maintenance of Meters.* This account shall include the cost of testing and maintaining customers' meters, the book cost of which is included in Account 362, Meters.

NOTE: The initial testing of meters shall be charged to Account 362, Meters.

§ 201.773:5 A *Maintenance of house regulators.* This account shall include the cost of maintaining house regulators, the book cost of which is included in Account 364, House Regulators.

§ 201.773:6 A *Maintenance of other property on customers' premises.* This account shall include the cost of maintenance of property on customers' premises, the book cost of which is included in Account 366, Other Property on Customers' Premises.

§ 201.774 B A *Maintenance of street lighting equipment.* This account shall include the cost of maintenance of equipment, the book cost of which is included in Account 367, Street Lighting Equipment.

§ 201.775 B A *Maintenance of other distribution equipment.* This account shall include the cost of maintenance of other distribution equipment not provided for elsewhere including equipment, the book cost of which is included in Account 368, Other Distribution System Equipment.

§ 201.776 B A *Rents.* This account shall include all rents for property of others use, occupied, or operated in connection with the operation of the distribution system, including annual payments to governmental bodies and others for the use and occupancy of public or private lands and reservations for distribution line rights-of-way. (See Operating expense instruction 5, § 201.7-5.)

§ 201.777:1 B A *Joint expenses—Debit.* (a) This account shall include amounts payable by the gas department to others or to a coordinate department for joint facilities used, occupied, or operated in

connection with the distribution of gas. (See Operating expense instruction 6, § 201.7-6.)

(b) The records supporting the entries to this account shall be so kept that the utility can furnish a complete explanation of the debits to this account, including the following:

- (1) Charges from others.
- (2) Charges from coordinate departments.

§ 201.777:2 B A *Joint expenses—Credit.* (a) This account shall include such portion of the cost of operating and maintaining joint facilities operated by the utility in connection with the distribution of gas as is charged to others or to another coordinate department. (See Operating expense instruction 6, § 201.7-6.)

(b) The records supporting the entries to this account shall be so kept that the utility can furnish a complete explanation of the credits to this account, including the following:

- (1) Charges to others.
- (2) Charges to coordinate departments.

CUSTOMERS' ACCOUNTING AND COLLECTING EXPENSES

§ 201.779 B A *Supervision.* This account shall include the cost of supervising and directing work on customers' contracts, orders, inquiries and accounts, and in meter reading, and collecting. (See Operating expense instruction 4, § 201.7-4.)

§ 201.780 B *Customers' contracts, orders, meter reading, and collecting.*

§ 201.780:1 A *Customers' contracts and orders.* This account shall include the pay and expenses of employees engaged in work on customers' applications, contracts, orders, complaints, and inquiries, and supplies used and expenses incurred in connection therewith.

ITEMS

- (1) Books.
- (2) Building service (not including rent).
- (3) Postage.
- (4) Office supplies.
- (5) Stationery.
- (6) Transportation.

§ 201.780:2 A *Credit investigations and records.* This account shall include the pay and expenses of employees engaged in investigations of customers' credit and the keeping of records pertaining thereto, including supplies used and expenses incurred in connection therewith.

ITEMS

- (1) Books.
- (2) Building service (not including rent).
- (3) Office supplies.
- (4) Postage.
- (5) Stationery.
- (6) Transportation.

NOTE: The keeping of this account is optional. If not used, charges provided for herein shall be included in Account 780:1, Customers' Contracts and Orders.

§ 201.780:3 A *Meter reading.* This account shall include the pay and expenses of employees engaged in reading customers' meters, and supplies used and expenses incurred in connection therewith.

ITEMS

- (1) Badges.
- (2) Building service (not including rent).
- (3) Forms for recording readings.
- (4) Lamps.
- (5) Meter readers, pay of.
- (6) Transportation.
- (7) Uniforms.

§ 201.780:4 A *Collecting*. This account shall include the pay and expenses of employees engaged in collecting customers' bills, and supplies used and expenses incurred in connection therewith; also corresponding payments to attorneys, collection agencies or others, not employees of the utility, who are engaged in making such collections.

ITEMS

- (1) Building service (not including rent).
- (2) Commissions, fees, or salaries of collectors.
- (3) Disconnection for nonpayment of bills.
- (4) Office supplies.
- (5) Postage.
- (6) Stationery and printing.
- (7) Transportation.
- (8) Cashiers, pay and expenses of.

NOTE: The keeping of this account is optional. If not used, charges provided for herein shall be included in Account 780:1, Customers' Contracts and Orders.

§ 201.781 B A *Customers' billing and accounting*. This account shall include the pay and expenses of employees engaged in customers' billing and accounting work, and supplies used and expenses incurred in connection therewith.

ITEMS

- (1) Accounts, customers', keeping of.
- (2) Address plates.
- (3) Billing.
- (4) Bookkeeping.
- (5) Books.
- (6) Building service (not including rent).
- (7) Delivery of bills.
- (8) Office supplies.
- (9) Postage.
- (10) Stationery and printing.
- (11) Statistical work on customers' accounts.
- (12) Tabulating sales.
- (13) Transportation.

§ 201.782 B A *Miscellaneous expenses*. This account shall include the labor and materials and expenses, which are not chargeable to the foregoing accounts, and which were used or incurred in customers' accounting and collecting.

§ 201.783 B A *Uncollectible accounts*. This account shall be charged each month with amounts sufficient to provide for losses from uncollectible gas revenues. Concurrent credits shall be made to Account 254, Reserve for Uncollectible Accounts. Losses from uncollectible accounts shall be charged to such reserve.

§ 201.784 B A *Rents*. This account shall include rents of property of others used in connection with customers' accounting and collecting. (See Operating expense instruction 5, § 201.7-5.)

SALES PROMOTION EXPENSES

§ 201.785 B A *Supervision*. This account shall include the cost of supervising and directing the sales department and the solicitation of new business, including assistants, stenographers, and clerical help on records. (See Operating expense instruction 4, § 201.7-4.)

NOTE: Do not include in this account sales supervision in connection with merchandise or appliance sales.

§ 201.786 B A *Salaries and commissions*. This account shall include the salaries and commissions paid salesmen for canvassing and soliciting new business, including the cost of preparing estimates for industrial and other customers.

§ 201.787 B *Demonstration, advertising, and other sales expenses*.

§ 201.787:1 A *Demonstration*. This account shall include the cost of labor and materials used and expenses incurred in demonstrating the use of appliances or other equipment.

ITEMS

- (1) Employees:
 - (a) Demonstrators.
 - (b) Instructors.
 - (c) Typists and clerks.
- (2) Expenses:
 - (a) Building service (not including rent).
 - (b) Communication service.
 - (c) Demonstration supplies.
 - (d) Electric service.
 - (e) Transportation.

NOTE: Do not include in this account demonstration expense incurred in connection with merchandise or appliance sales.

§ 201.787:2 A *Advertising*. This account shall include the cost of labor and materials used and expenses incurred in connection with advertising for the purpose of promoting the sales of gas.

ITEMS

- (1) Advertising in newspapers, periodicals, etc.
- (2) Advertising manager and assistants.
- (3) Clerks.
- (4) Materials and expenses in preparing:
 - (a) Advertisements.
 - (b) Booklets.
 - (c) Bulletins.
 - (d) Dodgers.
 - (e) Posters.
- (5) Stenographers and typists.

NOTE: Do not include in this account advertising in connection with merchandise or appliance sales.

§ 201.787:3 A *Miscellaneous sales expenses*. This account shall include the cost of labor and materials used and expenses incurred in soliciting new business, except amounts chargeable to the foregoing accounts.

NOTE: Do not include in this account expenses incurred in connection with merchandise or appliance sales.

§ 201.788 B A *Rents*. This account shall include rents properly includible in operating expenses for property of others used by the sales promotion organization. (See Operating expense instruction 5, § 201.7-5.)

§ 201.789 B A *Merchandising, jobbing, and contract work*. (a) This account shall include all expenses of merchandising, jobbing, and contract work; also all revenues derived from the sale of gas merchandise, and jobbing or contract work, including any profit or commissions accruing to the utility from jobbing work performed by it as agent under agency contracts, whereby it undertakes to do jobbing work for another for a stipulated profit or commission.

(b) This account shall be subdivided as follows:

789:1 Revenues from Merchandising, Jobbing, and Contract Work.
789:2 Costs and Expenses of Merchandising, Jobbing, and Contract Work.

Account 789:2 shall be further subdivided so as to show the major items of costs and expenses.

ITEMS

- (1) Advertising in connection with the sale of merchandise.
- (2) Cost of merchandise sold, and of materials used for jobbing work, including transportation, storage, handling.
- (3) Depreciation.
- (4) Direct taxes.
- (5) Discounts and allowances made in settlement of bills for merchandise and jobbing work.
- (6) General administrative expenses.
- (7) Insurance.
- (8) Inventory adjustments, merchandise.
- (9) Light, heat, and power.
- (10) Losses from uncollectible accounts.
- (11) Miscellaneous.
- (12) Pay and expenses of employees engaged in clerical work, and bookkeeping in connection with merchandising.
- (13) Pay and expenses of all employees engaged in selling, delivery, installation, etc., as well as supervision of such employees.
- (14) Reconditioning repossessed appliances.
- (15) Rent of general quarters.
- (16) Revenue from the sale of merchandise and from jobbing and contract work.
- (17) Stores expense on merchandise stocks.

NOTE: The income from gas merchandising, jobbing, and contract work shall be reported in this account if State statutes or orders of the commission having jurisdiction over the utility permit such income to be reported as an operating expense item, but the amount shall be reported in Account 520, Income from Merchandising, Jobbing, and Contract Work, if the statutes or orders of the commission require such income to be reported as nonoperating income.

ADMINISTRATIVE AND GENERAL EXPENSES

§ 201.790 B A *Salaries of general officers and executives*. (a) This account shall include the compensation (salaries, bonuses, and other consideration for services) of officers and executives of the utility, properly chargeable to gas operations and not chargeable directly to a particular gas function.

(b) This account may be subdivided in accordance with the utility's administrative organization, such as executive, accounting, treasury, legal, etc.

NOTE: This account shall not include directors' fees paid to officers and executives.

§ 201.791 B A *Other general office salaries*. (a) This account shall include the compensation (salaries, bonuses, and other consideration for services) of employees engaged in the general or divisional offices properly chargeable to gas operations and not chargeable directly to a particular gas function.

(b) This account may be subdivided in accordance with the utility's administrative organization, such as executive, accounting, treasury, legal, etc.

§ 201.792 B *Expenses of general officers and general office employees*.

§ 201.792:1 A *Expenses of general officers*. (a) This account shall include the expenses incurred for the benefit of the utility in its gas operations by officers whose salaries are included in account

790, and which are not chargeable directly to a particular gas function.

(b) This account may be subdivided in accordance with the utility's administrative organization, such as executive, accounting, treasury, legal, etc.

ITEMS

- (1) Hotel.
- (2) Meals, including payment therefor on account of overtime work.
- (3) Membership fees and dues in trade, technical, and professional associations.
- (4) Traveling expenses.

§ 201.792:2 A *Expenses of general office employees.* (a) This account shall include the expenses incurred for the benefit of the utility in its gas operations by employees whose salaries are included in Account 791, and which are not chargeable directly to a particular gas function.

(b) This account may be subdivided in accordance with the utility's administrative organization, such as executive, accounting, treasury, legal, etc.

ITEMS

- (1) Hotel.
- (2) Meals, including payment therefor on account of overtime work.
- (3) Membership fees and dues in trade, technical, and professional associations.
- (4) Traveling expenses.

§ 201.793 B A *General office supplies and expenses.* (a) This account shall include the cost of office supplies and office expenses in connection with the general administrative functions of the utility's gas operations.

(b) This account may be subdivided in accordance with the utility's administrative organization, such as executive, accounting, treasury, legal, etc.

ITEMS

- (1) Automobile service, including charges through Clearing Account 903, Transportation Expenses—Clearing.
- (2) Books and periodicals for office use.
- (3) Building service (not including rent).
- (4) Communication service.
- (5) Office supplies.
- (6) Postage.
- (7) Printing.
- (8) Stationery.

NOTE: Office expenses which are clearly applicable to any group of operating expenses other than administrative and general shall not be included in this account.

§ 201.794 B A *Management and supervision fees and expenses.* (a) This account shall include amounts payable by the gas department to any corporation, firm, or individual, for general supervision and management services and expenses.

(b) Records supporting this account shall be so kept as to show (1) the basis of each fee, (2) the amount of the fee, and (3) the person to whom the fee is paid or payable.

§ 201.795 B A *Special services.* This account shall include amounts payable to any corporation, firm, or individual, other than officers and employees of the utility, for special services to the gas department if the amounts are not includible in Account 794, Management and Supervision Fees and Expenses, or Account 796, Special Legal Services, or are not chargeable directly to other gas operating expense accounts or clearing or plant accounts.

ITEMS

- (1) Services:
 - (a) Auditing and accounting.
 - (b) Budget.
 - (c) Personnel.
 - (d) Publication.
 - (e) Rates.
 - (f) Secretarial.
 - (g) Statistical.
 - (h) Supervisory.
- (2) Expenses:
 - (a) Hotel.
 - (b) Meals.
 - (c) Printing.
 - (d) Stationery.
 - (e) Traveling.

§ 201.796 B A *Special legal services.* This account shall include amounts payable to any corporation, firm, or individual, other than officers and employees of the utility, for legal services and related expenses of the gas department which are not chargeable directly to Account 797, Regulatory Commission Expenses, or to other gas operating expense accounts or to clearing or plant accounts.

NOTE: Pay and expenses of the legal staff of the utility shall not be included herein, but in such other accounts as may be appropriate.

§ 201.797 B A *Regulatory commission expenses.* (a) This account shall include all expenses (except pay of regular employees only incidentally engaged in such work) properly includible in gas operating expenses, incurred by the utility or assessed by a regulatory commission, in connection with formal cases before regulatory bodies, or other regulatory bodies, or cases in which such a body is a party, including payments made to a regulatory commission for fees assessed against the accounting utility for pay and expenses of such commission, its officers, agents, and employees.

(b) Amounts of regulatory commission expenses which by approval or direction of the Commission are to be spread over future periods shall be charged to Account 146, Other Deferred Debits, and amortized by charges to this account.

(c) The utility shall be prepared to report the cost of each formal case.

ITEMS

- (1) Salaries, fees, retainers, and expenses of counsel, solicitors, attorneys, accountants, engineers, clerks, attendants, witnesses, and others engaged in the prosecution of, or defense against, petitions or complaints presented to regulatory bodies, or in the valuation of property owned or used by the utility in connection with such cases.
- (2) Expenses: Engineering supplies, office expenses, payments to public service or other regulatory commissions, stationery and printing, traveling expenses, and other expenses incurred directly in connection with formal cases before regulatory commissions.

NOTE A: Exclude from this account and include in other appropriate operating expense accounts expenses incurred in the improvement of service, additional inspection, or rendering reports, which are made necessary by the rules and regulations, or orders, of regulatory bodies.

NOTE B: Do not include in this account amounts includible in Account 302, Franchises and Consents, Account 140, Unamortized Debt Discount and Expense, or Account 151, Capital Stock Expense.

§ 201.798 B A *Insurance.* This account shall include the cost of insurance

to protect the utility against losses and damages to owned or leased property used in its gas operations, except as provided in note C of this section. There shall be included in this account the premiums payable to insurance companies or amounts credited to Account 255, Insurance Reserve, for fire, storm, burglary, boiler explosion, lightning, and other insurance; and special costs incurred in procuring insurance, such as insurance inspection service, and the pay, traveling, and office expenses of officers, clerks, and other employees of an insurance department.

NOTE A: Recoveries from insurance companies or others for property damages shall be credited to the account charged with the cost of the damage. If the damaged property has been retired, the credit shall be to Account 250.1, Reserve for Depreciation of Gas Plant or other appropriate reserve account.

NOTE B: The utility shall keep its records so as to show the amount of coverage for each class of insurance carried, the property covered, the applicable premiums, and the distribution of the costs to specific operations or functions.

NOTE C: The cost of insurance to protect the utility against losses and damages to the following classes of owned or leased property used in gas operations shall be charged as indicated:

Laboratory equipment, to Account 904, Laboratory Expenses—Clearing.

Materials and supplies and stores equipment, to Account 902, Stores Expenses—Clearing.

Transportation and garage equipment, to Account 903, Transportation Expenses—Clearing.

NOTE D: Exclude from this account insurance on officers and employees. (See account 800.1.)

§ 201.799 B A *Injuries and damages.* (a) This account shall include losses not covered by insurance on account of injuries or deaths to employees or others, which occur in connection with gas operations, and payments and expenses on account of damages to the property of others or for nonperformance of contractual obligations, whether the loss be occasioned by fire, flood, storm, or other cause. Amounts may be accrued monthly sufficient to meet the probable liability for such losses, concurrent credits being made to Account 256, Injuries and Damages Reserve, in which case losses sustained shall be charged to the reserve.

(b) This account shall also include:

Pay and expenses of officers and employees regularly engaged in or specifically assigned to work in connection with injuries to employees or others, damages to property of others, etc.

Payments to attorneys, investigators, and adjusters, court costs, etc.

Insurance premiums for protection against claims from injuries and damages, including public liability, property damages, boiler, casualty, employees' liability, etc., except as provided in note (c) hereunder.

(c) Reimbursements from insurance companies or others for expenses charged hereto on account of injuries and damages, and insurance dividends or refunds, shall be credited to this account.

NOTE A: Payments to or in behalf of employees, including accident and death benefits, salaries, hospital expenses, medical supplies; also salaries, fees, and expenses of surgeons, doctors, nurses, etc., or amounts re-

served for such payments; when provided for through a plan for employees' benefits, shall be charged to Account 800, Employees' Welfare Expenses and Pensions.

NOTE B: No part of the salaries of officers or employees of the law department shall be included in this account for merely incidental services in connection with injury and damage claims.

NOTE C: Losses or insurance premiums paid in connection with transportation and garage equipment shall be charged to Account 903, Transportation Expenses—Clearing.

NOTE D: Exclude from this account insurance on officers and employees and the cost of injuries and damages chargeable directly to gas plant accounts, clearing accounts, or to other appropriate accounts.

§ 201.800 B *Employees' welfare expenses and pensions.*

§ 201.800:1 A *Employees' welfare expenses.* This account shall include the expenses incurred in conducting employees' accident prevention, educational, and recreational activities; the cost of employees' relief and benefits (other than pensions, and injuries and damages chargeable to Account 799, Injuries and Damages) and the cost of life insurance for employees where the utility is not the beneficiary.

NOTE: When the utility is the beneficiary of insurance on officers or employees, the cost of such insurance shall be charged to Account 538, Miscellaneous Income Deductions, or, at the option of the utility, the cash surrender value may be included in Account 133, Other Current and Accrued Assets, in which event the excess of cost of the insurance over such cash surrender value shall be charged to Account 538, Miscellaneous Income Deductions.

§ 201.800:2 A *Pensions.* (a) This account shall include pensions paid to retired employees or to their heirs.

(b) If the utility has definitely undertaken by contract to pay pensions to employees of its gas department when retired, it shall charge to this account monthly amounts to provide for the payment of such pensions or for the purchase of annuities for that purpose. The amounts so charged shall be credited concurrently to Account 257, Employees' Provident Reserve.

(c) The utility shall maintain a complete record of the computations of the accruals of its pension liabilities.

(d) The utility shall inform the Commission of the details of its pension plan, giving a full statement of the facts thereof, together with the actuarial formula, if any, under which it has created or proposes to create its pension fund, and shall furnish a copy of the declaration of trust or resolution under which the pension plan is established.

§ 201.801 B A *Miscellaneous general expenses.* This account shall include such items of expense applicable to the gas department as the cost of publishing and distributing annual reports to stockholders; advertising notice of stockholders' meetings; dividend and other corporate and financial notices of a general character; association dues; contributions for conventions and meetings of the industry; cost of research and experimental work conducted for the benefit of the gas department or the industry or for the improvement of gas service (ex-

cept for such amounts as may be properly chargeable to other accounts); fees of transfer agents, registrars of stock, and fiscal agents; directors' fees; and any other miscellaneous expenses connected with the general management and not otherwise provided for.

§ 201.802 B *Maintenance of general property.*

§ 201.802:1 A *Maintenance of structures and improvements.* This account shall include the cost of maintenance of general buildings, the book cost of which is included in Account 371, Structures and Improvements.

§ 201.802:2 A *Maintenance of office furniture and equipment.* This account shall include the cost of maintenance of office furniture and equipment used by the administrative divisions of the gas department.

NOTE: The cost of maintenance of office furniture and equipment used elsewhere than in the administrative departments shall be charged to the appropriate maintenance, construction, or clearing accounts.

§ 201.802:3 A *Maintenance of communication equipment.* This account shall include the cost of maintenance of communication equipment for general use in connection with the utility's operations, the book cost of which is included in Account 378, Communication Equipment.

NOTE: If a clearing account is kept for distribution of communication expenses to the appropriate accounts, the maintenance of communication equipment may be charged thereto and the use of this account discontinued.

§ 201.802:4 A *Maintenance of miscellaneous property.* This account shall include the cost of maintenance of miscellaneous property not provided for elsewhere, including miscellaneous general equipment, the book cost of which is included in Account 379, Miscellaneous Equipment, and tools and work equipment included in Account 377, Tools and Work Equipment.

NOTE: Maintenance of tools and work equipment may be charged to clearing account 906.

§ 201.803 B A *Rents.* This account shall include rent properly includible in gas operating expense covering the property of others used, occupied, or operated in connection with the general and administrative functions of the utility. (See Operating expense instruction 5, § 201.7-5.)

§ 201.804 B A *Commissions paid under agency sales contracts.* This account shall include the amount paid or payable by the utility to agents as commission for distributing gas over the agent's distribution lines and selling the same, and for all services performed in connection therewith.

NOTE A: This account shall be used only when sales are made under rate schedules filed by the accounting utility and when the gross receipts therefrom are credited to it; otherwise the transactions shall be accounted for as sales of gas.

NOTE B: Records pertaining to each agency sales contract shall be so kept by the utility as to show full particulars as to amounts paid for each kind of service rendered thereunder.

§ 201.805 B A *Franchise requirements.* (a) This account shall include payments to municipal or other governmental authorities, and the cost of materials, supplies, and services, furnished such authorities without reimbursement in compliance with franchise, ordinance, or similar requirements, provided, however, that the utility may charge to this account at regular tariff rates, instead of cost, gas furnished without charge under provisions of franchises.

(b) When no direct outlay is involved, concurrent credits for such charges shall be to Account 806, Duplicate Miscellaneous Charges—Credit.

(c) This account shall be subdivided as follows:

805:1 Cash Outlays.
805:2 Gas Supplied without Charge—Debit.
805:3 Other Items Furnished without Charge—Debit.

NOTE A: Taxes shall not be charged to this account. (See Account 507, Taxes.)

NOTE B: The cost of plant, supplies, etc., given as an initial consideration for a franchise running for more than one year, shall be charged to Account 302, Franchises and Consents.

§ 201.806 B A *Duplicate miscellaneous charges—credit.* (a) This account shall include concurrent credits for charges which are made to Account 805, Franchise Requirements, to the extent that such charges do not represent direct outlays. It shall also include concurrent credits for duplicate charges made to operating expense or other accounts of the gas department which are not provided for elsewhere.

(b) This account shall be kept in such manner as to disclose the nature and amount of each item included herein.

§ 201.807 B A *Administrative and general expenses transferred—credit.* (a) This account shall be credited with amounts recorded in administrative and general expenses which are properly includible in construction costs.

(b) The records supporting this account shall be so kept as to show the bases of determining the amounts which are transferred to construction. (See also Gas plant instruction 6, § 201.3-6.)

§ 201.808 B A *Joint expenses—debit.* (a) This account shall include amounts payable by the gas department to others or to a coordinate department for joint facilities used, occupied, or operated in connection with administrative and general functions of the utility. (See Operating expense instruction 6, § 201.7-6.)

(b) The records supporting the entries to this account shall be so kept that the utility can furnish a complete explanation of the debits to this account, including the following:

(1) Charges from others.
(2) Charges from coordinate departments.

§ 201.809 B A *Joint expenses—credit.* (a) This account shall include such portion of the cost of operating and maintaining joint facilities operated by the gas department in connection with its administrative and general functions as is chargeable to others, or to a coordinate department. (See Operating expense instruction 6, § 201.7-6.)

(b) The records supporting the entries to this account shall be so kept that the utility can furnish a complete explanation of the credits to this account, including the following:

- (1) Charges to others.
- (2) Charges to coordinate departments.

CLEARING ACCOUNTS

§ 201.901¹⁴ *Charges by associated companies; clearing.* (a) This account shall include all charges made by associated companies against the utility for any purposes whatsoever, except interest, including charges for management, supervision, purchasing, construction, accounting, engineering, legal, financial, rent, advertising, materials and supplies, equipment and other property, commissions, taxes, and other items.

(b) This account shall be cleared by charging the appropriate accounts with the expenditures applicable thereto.

(c) The records supporting this account shall be so kept as to show the nature of each charge together with the account or accounts to which each charge is cleared.

NOTE: The mandatory use of this account may be suspended upon notice of such suspension filed with the Commission, provided the natural gas company keeps a separate account for transactions with each associated company and that all charges by associated companies be recorded in the associated company accounts, and provided further that such accounts be maintained so as to permit ready analysis.

§ 201.902 *Stores expenses; clearing.*

(a) This account shall include the cost of supervision, labor, and expenses incurred in the operation and maintenance of the gas general storerooms, including storage handling and distribution of materials and supplies.

(b) Cash discounts shall be credited hereto when such discounts cannot be applied to the cost of particular materials.

(c) This account shall be cleared by adding to the cost of materials and supplies a suitable loading charge which will distribute the expense equitably over stores issued.

ITEMS

- (1) Adjustments of inventories of materials and supplies.
- (2) Books, stationery, and office supplies.
- (3) Building service.
- (4) Collecting and handling scrap materials in stores.
- (5) Communication service.
- (6) Discount on materials when not assignable to specific items.
- (7) Freight, express, etc., when not assignable to specific items.
- (8) Heat, light, and power for storerooms and stores offices.
- (9) Injuries and damages.
- (10) Inspecting and testing materials and supplies, when not assignable to specific items.

(11) Insurance on materials and supplies and on stores equipment.

(12) Losses due to breakage, leakage, evaporation, fire, and other causes. Credit any amounts received from insurance, transportation companies, or others in compensation of such losses.

(13) Maintenance of stores equipment.

(14) Pay and expenses of storekeepers, clerks, and others employed in storerooms or in store offices.

(15) Postage, stationery, and printing.

(16) Rents.

(17) Taxes, direct.

(18) Transporting materials into storehouse, when not assignable to specific items.

NOTE A: Large differences in the accounts disclosed by inventories, which can readily be assigned to important classes of materials, shall be equitably adjusted among the accounts to which such classes of materials have been charged since the previous inventory. Other differences shall be equitably apportioned among the accounts to which materials have been charged, or included in Account 902, Stores Expenses—Clearing.

NOTE B: Transportation charges on materials recovered from retirements of gas plant shall be charged to the account to which the cost of removal was charged.

§ 201.903 *Transportation expenses—clearing.* (a) This account shall include the cost of supervision, labor, and expenses incurred in the operation and maintenance of the gas general transportation equipment of the utility including direct taxes and depreciation on transportation equipment.

(b) This account shall be cleared by apportionment to operating expenses, gas plant, or other accounts on a basis which will distribute the expenses equitably. Credits to this account shall be made in such detail as to permit ready analysis thereof.

ITEMS

- (1) Books and stationery.
- (2) Building service.
- (3) Communication service.
- (4) Depreciation of transportation equipment.
- (5) Feed and bedding for horses and mules.
- (6) Fuel and lubricants for vehicles (including sales and excise taxes thereon).
- (7) Freight, express, drayage, etc., on fuel, repair parts, etc.
- (8) Heat, light, and power for garage and garage office.
- (9) Injuries and damages.
- (10) Insurance on garage equipment and transportation equipment, including public liability and property damage.
- (11) License fees for vehicles and drivers.
- (12) Office supplies, postage, etc.
- (13) Operation of garages and stables.
- (14) Pay and expenses of drivers, mechanics, etc.
- (15) Rent of garage buildings and grounds.
- (16) Maintenance of transportation and garage equipment.
- (17) Rent of vehicles and other rents.
- (18) Taxes, direct.
- (19) Tires, tubes, and chains.

§ 201.904 *Laboratory expenses; clearing.* (a) This account shall include the cost of supervision, pay of chemists, engineers, assistants, and other employees and expenses of such employees, engaged in the operation and maintenance of gas general laboratories.

(b) This account shall be cleared by apportioning on an equitable basis the total of the expenses to operating expenses, gas plant, and other accounts benefited. Credits to this account shall

be made in such detail as to permit ready analysis thereof.

ITEMS

- (1) Books and stationery.
- (2) Building service.
- (3) Charts.
- (4) Chemists and their assistants, pay and expenses of.
- (5) Communication service.
- (6) Heat, light, and power.
- (7) Injuries and damages.
- (8) Maintenance of equipment.
- (9) Periodicals.
- (10) Rents.
- (11) Taxes, direct.
- (12) Testing supplies.

NOTE: The mandatory use of this account may be suspended upon order of the Commission if equivalent information is readily obtainable from other records of the utility.

§ 201.905 *Shop expenses; clearing.*

(a) This account shall include the cost of supervision, labor, and expenses incurred in the operation and maintenance of gas general shops of the utility.

(b) This account shall be cleared by apportionment to operating expense, gas plant, or other accounts benefited on a basis which will distribute the expenses equitably. Credits to this account shall be made in such detail as to permit ready analysis.

ITEMS

- (1) Books and stationery.
- (2) Building service.
- (3) Collecting and handling scrap materials.
- (4) Communication service.
- (5) Heat, light, and power.
- (6) Injuries and damages.
- (7) Repairs to shop equipment.
- (8) Rents.
- (9) Pay and expenses of superintendents, machinists, and other employees in shops.
- (10) Taxes, direct.

§ 201.906 *Tools and work equipment expenses; clearing.*

(a) This account shall include the cost of supervision, labor, and expenses incurred in the operation and maintenance of the general tools and work equipment of the utility including direct taxes and depreciation on such equipment.

(b) This account shall be cleared by apportionment to operating expense, gas plant, or other appropriate accounts on a basis which will distribute the expenses equitably according to the use of the equipment. Credits to this account shall be made in such detail as to permit ready analysis thereof.

ITEMS

- (1) Books and stationery.
- (2) Building service.
- (3) Communication service.
- (4) Depreciation of tools and work equipment.
- (5) Fuel and lubricants for equipment, including sales and excise taxes thereon.
- (6) Injuries to persons and damages to property of others in the operation of tools and work equipment.
- (7) Insurance.
- (8) License fees for equipment.
- (9) Pay and expenses of operators, mechanics, etc.
- (10) Rent of tools and work equipment.
- (11) Repairs to tools and work equipment.
- (12) Shop expenses.
- (13) Taxes, direct.

NOTE: The use of this account is optional. If not used, maintenance of the equipment, to the extent applicable to operating expenses, shall be charged to account 802:4.

¹⁴In §§ 201.901 to 201.906, inclusive, the numbers to the right of the decimal point correspond with the respective account numbers in Uniform system of accounts prescribed for natural gas companies, Federal Power Commission, effective January 1, 1940, pp. 132-135. Cross references to accounts are made by citing the account number, e. g., Account 902, instead of the corresponding section number (§ 201.902).

PART 204—APPLICATION OF UNIFORM SYSTEM OF ACCOUNTS TO CLASS C AND CLASS D NATURAL GAS COMPANIES

- Sec.
 204.1 Application of uniform system of accounts to Class C and Class D natural gas companies.
 204.2 Balance sheet accounts for natural gas companies.
 204.3 Gas plant accounts for natural gas companies.
 204.4 Earned surplus account for natural gas companies.
 204.5 Income accounts for natural gas companies.
 204.6 Operating revenue accounts for natural gas companies.
 204.7 Operating expense accounts for natural gas companies.
 204.8 Clearing accounts for natural gas companies.

AUTHORITY: §§ 204.1 to 204.8, inclusive, issued under secs. 8 (a), 10 (a), 16, 52 Stat. 821, 825, 826, 830; 15 U. S. C., 717g (a), 717i (a), 717o.

SOURCE: The source of §§ 204.1 to 204.8 inclusive, is Uniform system of accounts prescribed for natural gas companies, Appendix II, Federal Power Commission, effective Jan. 1, 1940.

§ 204.1 *Application of uniform system of accounts to Class C and Class D natural gas companies.* This part is designed to show the accounts required to

be kept by Class C and Class D natural gas companies. The accounts required to be kept by each class of natural gas companies are shown in comparative form in order clearly to designate and identify the accounts required to be kept by the Class C and Class D natural gas companies. Class C and Class D natural gas companies are defined as follows:

Class C. Natural gas companies having annual gas operating revenues of more than \$100,000 but not more than \$250,000.

Class D. Natural gas companies having annual gas operating revenues of more than \$25,000 but not more than \$100,000.

Each Class C natural gas company shall keep all of the accounts listed in this appendix, insofar as applicable, that contain, as a part of the title, the four digit numbers beginning with the figure 1 (for example, Account 1100, Gas Plant).

Each Class D natural gas company shall keep all of the accounts listed in this appendix, insofar as applicable, that contain, as a part of the title, the four digit numbers beginning with the figure 2 (for example, Account 2100, Gas Plant).

Any Class C or Class D natural gas company may at its option keep the accounts prescribed for Class A or Class B natural gas companies, or any Class D

natural gas company may keep the accounts prescribed for Class C natural gas companies.

The Uniform System of Accounts is applicable in principle to all natural gas companies subject to the Commission's accounting requirements under the Natural Gas Act. Many of the accounts that are required to be kept by Class A and Class B natural gas companies, however, have been grouped or combined in order that the accounting system prescribed for the smaller Class C and Class D natural gas companies may conform more nearly to the nature and volume of their transactions. The definitions and all instructions contained in the main body of the Uniform System of Accounts apply in principle to Class C and Class D natural gas companies. References in said definitions and instructions to accounts which have been combined herein shall apply in principle to the combined account. The texts and lists of items appearing under the accounts prescribed for Class A and Class B natural gas companies shall apply in detail to the accounts prescribed herein for Class C and Class D natural gas companies.

§ 204.2 *Balance sheet accounts; for natural gas companies.*

D Nos.	C Nos.	Accounts for class C and class D natural gas companies	A and B Nos.	Accounts for class A and class B natural gas companies	D Nos.	C Nos.	Accounts for class C and class D natural gas companies	A and B Nos.	Accounts for class A and class B natural gas companies
		ASSETS AND OTHER DEBITS		ASSETS AND OTHER DEBITS			ASSETS AND OTHER DEBITS—Continued		ASSETS AND OTHER DEBITS—Continued
		I. UTILITY PLANT		I. UTILITY PLANT			III. CURRENT AND ACCRUED ASSETS—continued		III. CURRENT AND ACCRUED ASSETS—continued
2100.	1100.	Gas plant.....	100.	Gas plant.					
2100.1	1100.1	Gas plant in service, leased to others, and held for future use.		100.1 Gas plant in service.	2124.	1124.	Notes and accounts receivable.	124.	Notes receivable.
				100.2 Gas plant leased to others.				125.	Accounts receivable.
2100.3	1100.3	Construction work in progress.		100.4 Gas plant held for future use.				125.1	Accounts receivable—customers.
2100.5	1100.5	Gas plant acquisition adjustments.		100.3 Construction work in progress.	2126.	1126.	Receivables from associated companies.	126.	Receivables from associated companies.
2100.6	1100.6	Gas plant in process of reclassification.		100.5 Gas plant acquisition adjustments.				126.1	Notes receivable from associated companies.
2107.	1107.	Gas plant adjustments.....	107.	100.6 Gas plant in process of reclassification.				126.2	Accounts receivable from associated companies.
2108.	1108.	Other utility plants.....	108.	Gas plant adjustments.				131.1	Materials and supplies.
				Other utility plant.	2131.	1131.	Materials and supplies.....	131.	Materials and supplies.
		II. INVESTMENT AND FUND ACCOUNTS		II. INVESTMENT AND FUND ACCOUNTS				131.2	Materials and supplies—gas.
2110.	1110.	Other physical property.....	110.	Other physical property.				131.2	Materials and supplies—other.
			111.	Investments in associated companies.	2132.	1132.	Prepayments.....	132.	Prepayments.
				111.1 Investments in securities of associated companies.				127.	Subscriptions to capital stock.
2114.	1114.	Miscellaneous investments and special funds.		111.2 Advances to associated companies.	2133.	1133.	Miscellaneous current and accrued assets.	128.	Interest and dividends receivable.
			112.	Other investments.				129.	Rents receivable.
			113.	Sinking funds.				130.	Accrued utility revenues.
			114.	Miscellaneous special funds.				133.	Other current and accrued assets.
				114.1 Depreciation fund.					
				114.2 Other special funds.					
		III. CURRENT AND ACCRUED ASSETS		III. CURRENT AND ACCRUED ASSETS	2140.	1140.	Unamortized debt discount and expense.	140.	Unamortized debt discount and expense.
			120.	Cash.	2141.	1141.	Extraordinary property losses.	141.	Extraordinary property losses.
			121.	Special deposits.				142.1	Preliminary natural gas survey and investigation charges.
2120.	1120.	Cash and working funds.....		121.1 Interest special deposits.				142.2	Other preliminary survey and investigation charges.
				121.2 Dividend special deposits.	2146.	1146.	Miscellaneous deferred debits.	143.	Clearing accounts.
				121.3 Miscellaneous special deposits.				144.	Retirement work in progress.
2123.	1123.	Temporary cash investments.	122.	Working funds.				145.	Other work in progress.
			123.	Temporary cash investments				146.	Other deferred debits.

D Nos.	C Nos.	Accounts for class C and class D natural gas companies	A and B Nos.	Accounts for class A and class B natural gas companies	D Nos.	C Nos.	Accounts for class C and class D natural gas companies	A and B Nos.	Accounts for class A and class B natural gas companies
		ASSETS AND OTHER DEBITS—Continued		ASSETS AND OTHER DEBITS—Continued			LIABILITIES AND OTHER CREDITS—Continued		LIABILITIES AND OTHER CREDITS—Continued
		V. CAPITAL STOCK DISCOUNT AND EXPENSE		V. CAPITAL STOCK DISCOUNT AND EXPENSE			XI. RESERVES—continued		XI. RESERVES—continued
2150.	1150.	Discount on capital stock.....	150.	Discount on capital stock.				250.2	Reserve for amortization and depletion of producing natural gas land and land rights.
2151.	1151.	Capital stock expense.....	151.	Capital stock expense.					250.21 Reserve for amortization and depletion of producing natural gas land and land rights—gas plant in service.
		VI. REACQUIRED SECURITIES		VI. REACQUIRED SECURITIES					250.22 Reserve for amortization and depletion of producing natural gas land and land rights—gas plant leased to others.
2152.	1152.	Reacquired securities.....	152. 153.	Reacquired capital stock. Reacquired long-term debt.	2250.	1250.	Reserve for depreciation and amortization of gas plant—Continued.		
		LIABILITIES AND OTHER CREDITS		LIABILITIES AND OTHER CREDITS					
		VII. CAPITAL STOCK		VII. CAPITAL STOCK					
2200.	1200.	Common capital stock.....	200.	Common capital stock.				250.3	Reserve for abandoned leases.
2201.	1201.	Preferred capital stock.....	201.	Preferred capital stock.				251.	Reserve for amortization of other limited-term gas investments.
2202.	1202.	Stock liability for conversion.	202.	Stock liability for conversion.					251.1 Reserve for amortization of other limited-term gas investments—gas plant in service.
2203.	1203.	Premiums and assessments on capital stock.	203.	Premiums and assessments on capital stock.					251.2 Reserve for amortization of other limited-term gas investments—gas plant leased to others.
2204.	1204.	Capital stock subscribed.	204.	Capital stock subscribed.	2251.	1151.	Reserve for amortization of other limited-term gas investments.		251.3 Reserve for amortization of other limited-term gas investments—gas plant held for future use.
2205.	1205.	Installments received on capital stock.	205.	Installments received on capital stock.					252. Reserve for amortization of gas plant acquisition adjustments.
		VIII. LONG-TERM DEBT		VIII. LONG-TERM DEBT					253. Reserve for depreciation and amortization of other property.
2210.	1210.	Bonds.....	210.	Bonds.					254. Reserve for uncollectible accounts.
2211.	1211.	Receivers' certificates.....	211.	Receivers' certificates.					254.1 Utility customers.
2212.	1212.	Advances from associated companies.	212.	Advances from associated companies.					254.2 Merchandising, jobbing, and contract work.
				212.1 Advances on notes.					254.3 Associated companies.
				212.2 Advances on open accounts.					254.4 Officers and employees.
2213.	1213.	Miscellaneous long-term debt.	213.	Miscellaneous long-term debt.					255. Insurance reserve.
		IX. CURRENT AND ACCRUED LIABILITIES		IX. CURRENT AND ACCRUED LIABILITIES					256. Injuries and damages reserve.
2220.	1220.	Notes and accounts payable.	220. 222.	Notes payable. Accounts payable.	2252.	1252.	Reserve for amortization of gas plant acquisition adjustments.	252.	Employees' provident reserve.
2221.	1221.	Notes receivable discounted.	221.	Notes receivable discounted.					Other reserves.
2223.	1223.	Payables to associated companies.	223.	Payables to associated companies.	2253.	1253.	Reserve for depreciation and amortization of other property.	253.	
				223.1 Notes payable to associated companies.	2254.	1254.	Reserve for uncollectible accounts.	254.	
				223.2 Accounts payable to associated companies.					
2224.	1224.	Dividends declared.....	224.	Dividends declared.					
2225.	1225.	Matured long-term debt.....	225.	Matured long-term debt.					
2226.	1226.	Matured interest.....	226.	Matured interest.					
2227.	1227.	Customers' deposits.....	227.	Customers' deposits.					
2228.	1228.	Taxes accrued.....	228.	Taxes accrued.					
2229.	1229.	Interest accrued.....	229.	Interest accrued.					
				229.1 Interest accrued on long-term debt.					
				229.2 Interest accrued on other liabilities.					
2230.	1230.	Other current and accrued liabilities.	230.	Other current and accrued liabilities.	2258.	1258.	Miscellaneous reserves.....	257.	Contributions in aid of construction.
		X. DEFERRED CREDITS		X. DEFERRED CREDITS				258.	
2240.	1240.	Unamortized premium on debt.	240.	Unamortized premium on debt.					
2241.	1241.	Customer's advances for construction.	241.	Customer's advances for construction.	2265.	1265.	Contributions in aid of construction.	265.	
2242.	1242.	Other deferred credits.....	242.	Other deferred credits.					
		XI. RESERVES		XI. RESERVES			XIII. SURPLUS		XIII. SURPLUS
			250.1	Reserve for depreciation of gas plant.	2270.	1270.	Capital surplus.....	270.	Capital surplus.
				250.11 Reserve for depreciation of gas plant in service.	2271.	1271.	Earned surplus.....	271.	Earned surplus.
				250.12 Reserve for depreciation of gas plant leased to others.					
2250.	1250.	Reserve for depreciation and amortization of gas plant.		250.13 Reserve for depreciation of gas plant held for future use.					

§ 204.3 Gas plant accounts; for natural gas companies.

Accounts for class D natural gas companies	Accounts for class C natural gas companies	Accounts for class A and class B natural gas companies
I. INTANGIBLE PLANT		
2301. Intangible plant.....	1301. Organization..... 1302. Franchises and consents..... 1363. Miscellaneous intangible plant.....	301. Organization..... 302. Franchises and consents..... 303. Miscellaneous intangible plant.....
II. PRODUCTION PLANT		
A. MANUFACTURED GAS PRODUCTION PLANT		
2311. Land and land rights.....	1311. Land and land rights.....	311. Land and land rights..... 311.1 Land..... 311.2 Land rights.....
2312. Structures and improvements.....	1312. Structures and improvements.....	312. Structures and improvements.....
2313. Boiler plant and other power equipment.....	1313. Boiler plant equipment..... 1314. Other power equipment.....	313. Boiler plant equipment..... 314. Other power equipment.....
2315. Benches and retorts.....	1315. Benches and retorts.....	315. Benches and retorts.....
2316. Coke ovens.....	1316. Coke ovens.....	316. Coke ovens.....
2317. Producer gas equipment.....	1317. Producer gas equipment.....	317. Producer gas equipment.....
2320. Other gas generating equipment.....	1318. Water gas generating equipment..... 1319. Petroleum gas equipment..... 1320. Other gas generating equipment.....	318. Water gas generating equipment..... 319. Petroleum gas equipment..... 320. Other gas generating equipment.....
2321. Coal, coke, and ash handling equipment.....	1321. Coal, coke, and ash handling equipment.....	321. Coal, coke, and ash handling equipment.....
2322. Gas reforming equipment.....	1322. Gas reforming equipment.....	322. Gas reforming equipment.....
2323. Purification equipment.....	1323. Purification equipment.....	323. Purification equipment.....
2325. Other production equipment.....	1324. Residual refining equipment..... 1325. Other production equipment.....	324. Residual refining equipment..... 325. Other production equipment.....
B. NATURAL GAS PRODUCTION PLANT		
2330.1 Natural gas producing lands, leaseholds, and rights.....	1330.1 Natural gas producing lands and leaseholds.....	330.1 Natural gas producing lands..... 330.2 Natural gas producing leaseholds.....
2330.5 Other land and land rights.....	1330.2 Natural gas rights and rights-of-way..... 1330.5 Other land and land rights.....	330.3 Natural gas rights..... 330.4 Rights-of-way..... 330.5 Other land and land rights.....
2331. Production system structures.....	1331. Production system structures.....	331.1 Gas well structures..... 331.2 Field measuring and regulating station structures..... 331.21 Field compressor station structures..... 331.22 Field measuring and regulating station structures.....
2332. Producing gas wells.....	1332. Producing gas wells.....	331.3 Other production system structures..... 332.1 Producing gas wells—well construction..... 332.2 Producing gas wells—well equipment.....
2333. Field lines and equipment.....	1333.1 Field lines..... 1333.2 Field measuring and regulating station equipment.....	333.1 Field lines..... 333.2 Field measuring and regulating station equipment..... 333.21 Field compressor station equipment..... 333.22 Field measuring and regulating station equipment.....
2334. Purification equipment.....	1334. Drilling and cleaning equipment..... 1335. Purification equipment.....	334. Drilling and cleaning equipment..... 335. Purification equipment.....
2337. Other production equipment.....	1336. Residual refining equipment..... 1337. Other production equipment.....	336. Residual refining equipment..... 337. Other production equipment..... 337.1 Other production equipment—mixing equipment..... 337.2 Other production equipment—production laboratory equipment..... 337.3 Other production equipment—miscellaneous.....
III. STORAGE PLANT		
2341. Land and land rights.....	1341. Land and land rights.....	341. Land and land rights.....
2342. Structures and improvements.....	1342. Structures and improvements.....	342. Structures and improvements.....
IV. TRANSMISSION PLANT		
2351. Land and land rights.....	1351. Land and land rights.....	351. Land and land rights..... 351.1 Land..... 351.2 Land rights.....
2352. Structures and improvements.....	1352. Structures and improvements.....	352. Structures and improvements..... 352.1 Pumping station structures..... 352.2 Measuring and regulating station structures.....
2353. Mains.....	1353. Mains.....	353. Mains.....
2354. Pumping and regulating equipment.....	1354. Pumping and regulating equipment.....	354. Pumping and regulating equipment..... 354.1 Pumping station equipment..... 354.2 Measuring and regulating station equipment.....
V. DISTRIBUTION PLANT		
2357. Land and land rights.....	1357. Land and land rights.....	357. Land and land rights..... 357.1 Land..... 357.2 Land rights.....
2358. Structures and improvements.....	1358. Structures and improvements.....	358. Structures and improvements.....
2359. Mains.....	1359. Mains.....	359. Mains.....
2360. Pumping and regulating equipment.....	1360. Pumping and regulating equipment.....	360. Pumping and regulating equipment.....
2361. Services.....	1361. Services.....	361. Services.....
2362. Meters and regulators.....	1362. Meters and regulators.....	362. Meters..... 363. Meter installations..... 364. House regulators.....
2366. Other property on customers' premises.....	1366. Other property on customers' premises.....	365. House regulator installations.....
2367. Street-lighting equipment.....	1367. Street-lighting equipment.....	366. Other property on customers' premises.....
2368. Other distribution equipment.....	1368. Other distribution equipment.....	367. Street-lighting equipment..... 368. Other distribution system equipment.....
VI. GENERAL PLANT		
2370. Land and land rights.....	1370. Land and land rights.....	370. Land and land rights.....
2371. Structures and improvements.....	1371. Structures and improvements.....	371. Structures and improvements.....
2372. Office furniture and equipment.....	1372. Office furniture and equipment.....	372. Office furniture and equipment.....
2373. General plant equipment.....	1373. Transportation equipment..... 1374. Stores equipment..... 1375. Shop equipment..... 1376. Laboratory equipment..... 1377. Tools and work equipment..... 1378. Communication equipment..... 1379. Miscellaneous equipment..... 1380. Other tangible property..... 1391. Gas plant purchased..... 1392. Gas plant sold.....	373. Transportation equipment..... 374. Stores equipment..... 375. Shop equipment..... 376. Laboratory equipment..... 377. Tools and work equipment..... 378. Communication equipment..... 379. Miscellaneous equipment..... 390. Other tangible property..... 391. Gas plant purchased..... 392. Gas plant sold.....
2390. Other tangible property.....		
2391. Gas plant purchased.....		
2392. Gas plant sold.....		

§ 204.4 Earned surplus account; for natural gas companies.

D Nos.	C Nos.	A and B Nos.	Accounts for all natural gas companies	D Nos.	C Nos.	A and B Nos.	Accounts for all natural gas companies
CREDITS				DEBITS			
2271. 2400. 2401.	1271. 1400. 1401.	271. 400. 401.	Earned surplus (at beginning of period). Credit balance transferred from income account. Miscellaneous credits to surplus. Total credits.	2410. 2411. 2412. 2413. 2414.	1410. 1411. 1412. 1413. 1414.	410. 411. 412. 413. 414.	Debit balance transferred from income account. Dividend appropriations—preferred stock. Dividend appropriations—common stock. Miscellaneous reservations of surplus. Miscellaneous debits to surplus. Total debits. Earned surplus (at end of period).
				2271.	1271.	271.	

§ 204.5 Income accounts; for natural gas companies.

D Nos.	C Nos.	Accounts for class C and class D natural-gas companies	A and B Nos.	Accounts for class A and class B natural-gas companies	D Nos.	C Nos.	Accounts for class C and class D natural-gas companies	A and B Nos.	Accounts for class A and class B natural-gas companies
		I. UTILITY INCOME		I. UTILITY INCOME		III. OTHER INCOME—continued		III. OTHER INCOME—con.	
2501.	1501.	Gas operating income: Operating revenues..... Operating revenue deductions: Operating expenses..... Depreciation..... Amortization and depletion of producing natural gas land and land rights. Amortization of other limited-term gas investments. Amortization of gas plant acquisition adjustments. Property losses chargeable to operations. Taxes..... Total operating revenue deductions. Net operating revenues. Income from gas plant leased to others. Revenues from plant leased to others. Expenses of plant leased to others. Income from gas plant leased to others. Gas operating income. Other utility operating income. Utility income.	501. 502. 503.1 503.2 504. 505. 506. 507. 508. 508.1 508.2 509.	Gas operating income: Operating revenues..... Operating revenue deductions: Operating expenses..... Depreciation..... Amortization and depletion of producing natural gas land and land rights. Amortization of other limited-term gas investments. Amortization of gas plant acquisition adjustments. Property losses chargeable to operations. Taxes..... Total operating revenue deductions. Net operating revenues. Income from gas plant leased to others. Revenues from plant leased to others. Expenses of plant leased to others. Income from gas plant leased to others. Gas operating income. Other utility operating income. Utility income.	2521. 2522. 2523. 2524. 2525. 2526. 2527. 2530. 2531. 2532. 2533. 2534. 2535. 2536. 2537. 2538. 2540.	1521. 1522. 1523. 1524. 1525. 1526. 1527. 1530. 1531. 1532. 1533. 1534. 1535. 1536. 1537. 1538. 1540.	Income from nonutility operations. Revenues from lease of other physical property. Dividend revenues..... Interest revenues..... Revenues from sinking and other funds. Miscellaneous nonoperating revenues. Nonoperating revenue deductions. Total other income. Gross income.	521. 522. 523. 524. 525. 526. 527. 530. 531. 532. 533. 534. 535. 536. 537. 538. 540.	Income from nonutility operations. Revenues from lease of other physical property. Dividend revenues. Interest revenues. Revenues from sinking and other funds. Miscellaneous nonoperating revenues. Nonoperating revenue deductions. Total other income. Gross income. Interest on long-term debt. Amortization of debt discount and expense. Amortization of premium on debt—Cr. Taxes assumed on interest. Interest on debt to associated companies. Other interest charges. Interest charged to construction—Cr. Miscellaneous amortization. Miscellaneous income deductions. Total income deductions. Net income. Miscellaneous reservations of net income. Balance transferred to earned surplus.
2502.	1502.		502.		2523.	1523.		523.	
2503.1	1503.1		503.1		2524.	1524.		524.	
2503.2	1503.2		503.2						
2504.	1504.		504.		2525.	1525.		525.	
2505.	1505.		505.		2526.	1526.		526.	
2506.	1506.		506.		2527.	1527.		527.	
2507.	1507.		507.						
2508.	1508.		508.		2530.	1530.		530.	
2508.1	1508.1		508.1		2531.	1531.		531.	
2508.2	1508.2		508.2		2532.	1532.		532.	
2509.	1509.		509.		2533.	1533.		533.	
2510.	1510.		510.		2534.	1534.		534.	
2511.	1511.		511.						
2512.	1512.		512.						
2513.	1513.		513.						
2520.	1520.		520.		2540.	1540.		540.	
2520.1	1520.1		520.1						
2520.2	1520.2		520.2						
		II. EXPLORATION AND DEVELOPMENT COSTS		II. EXPLORATION AND DEVELOPMENT COSTS		IV. INCOME DEDUCTIONS		IV. INCOME DEDUCTIONS	
2510.	1510.	Delay rentals.....	510.	Delay rentals.....	2530.	1530.	Interest on long-term debt....	530.	Interest on long-term debt.
2511.	1511.	Nonproductive well drilling..	511.	Nonproductive well drilling..	2531.	1531.	Amortization of debt discount and expense.	531.	Amortization of debt discount and expense.
2512.	1512.	Abandoned leases.....	512.	Abandoned leases.....	2532.	1532.	Amortization of premium on debt—Cr.	532.	Amortization of premium on debt—Cr.
2513.	1513.	Other exploration costs.....	513.	Other exploration costs.....	2533.	1533.	Taxes assumed on interest....	533.	Taxes assumed on interest.
		Total exploration and development costs.		Total exploration and development costs.	2534.	1534.	Interest on debt to associated companies.	534.	Interest on debt to associated companies.
		Net utility income.		Net utility income.			534.1 Interest on advances from associated companies.		534.1 Interest on advances from associated companies.
							534.2 Interest on other debt to associated companies.		534.2 Interest on other debt to associated companies.
		III. OTHER INCOME		III. OTHER INCOME		V. DISPOSITION OF NET INCOME		V. DISPOSITION OF NET INCOME	
2520.	1520.	Income from merchandising, jobbing, and contract work.	520.	Income from merchandising, jobbing, and contract work.	2540.	1540.	Miscellaneous reservations of net income.	540.	Miscellaneous reservations of net income.
2520.1	1520.1	Revenues from merchandising, jobbing, and contract work.	520.1	Revenues from merchandising, jobbing, and contract work.			Balance transferred to earned surplus.		Balance transferred to earned surplus.
2520.2	1520.2	Costs and expenses of merchandising, jobbing, and contract work.	520.2	Costs and expenses of merchandising, jobbing, and contract work.					

§ 204.6 Operating revenue accounts; for natural gas companies.

D Nos.	C Nos.	A and B Nos.	Accounts for natural gas companies	D Nos.	C Nos.	A and B Nos.	Accounts for natural gas companies
I. GAS SERVICE REVENUES				II. OTHER GAS REVENUES			
2600.	1600.	600.	Residential sales.	2610.	1610.	610.	Rent from gas property.
2602.	1602.1	602.1	Commercial sales.	2611.	1611.	611.	Interdepartmental rents.
	1602.2	602.2	Industrial sales.	2612.	1612.	612.	Customers' forfeited discounts and penalties.
2603.	1603.	603.	Public street and highway lighting.	2614.	1614.	614.	Servicing of customers' installations.
2604.	1604.	604.	Other sales to public authorities.	2615.	1615.	615.	Revenue from transportation of gas of others.
2605.	1605.	605.	Sales to other gas utilities.		1616.	616.	Revenue from incidental gasoline sales.
2607.	1607.	607.	Interdepartmental sales.	2619.	1617.	617.	Revenue from processing natural gas.
2608.	1608.	608.	Other sales.		1618.	618.	Revenue from incidental oil sales.
					1619.	619.	Miscellaneous gas revenues.

§ 204.7 Operating expense accounts; for natural gas companies.

Accounts for class D natural gas companies	Accounts for class C natural gas companies	Accounts for class B natural gas companies	Accounts for class A natural gas companies	
I. PRODUCTION EXPENSES				
A. MANUFACTURED GAS PRODUCTION				
<i>Operation</i>				
2701. Operation supervision and labor.	1701. Operation supervision and engineering.	701. Operation supervision and engineering.	701. Operation supervision and engineering.	
	1702. Operation labor.....	702. Boiler and other power labor.....	702. Boiler and other power labor. 703.1 Retort labor. 703.2 Coke oven labor. 703.3 Producer gas labor. 704.1 Water gas generating labor. 704.2 Petroleum gas generating labor. 704.3 Other gas generating labor. 704.4 Gas reforming labor. 705. Purification labor. 707. Miscellaneous production labor. 708. Boiler fuel. 709. Water. 710. Fuel under retorts. 711. Fuel under coke ovens. 712. Producer gas fuel. 713. Coal carbonized in retorts. 714. Coal carbonized in coke ovens. 715. Water gas generator fuel. 716. Oil for water gas. 717. Gas enricher. 718. Liquefied petroleum gas. 719. Oil for oil gas. 720. Raw materials for other gas processes.	703. Coal gas and producer gas labor.....
2708. Boiler fuel.....	1708. Boiler fuel.....	704. Gas generating labor.....	704.4 Gas reforming labor.	
2709. Water.....	1709. Water.....	705. Purification labor.....	705. Purification labor.	
2710. Coal gas fuel.....	1710. Fuel under retorts.....	707. Miscellaneous production labor.....	707. Miscellaneous production labor.	
2713. Coal carbonized.....	1711. Fuel under coke ovens.....	708. Boiler fuel.....	708. Boiler fuel.	
2715. Water gas generator fuel.....	1712. Producer gas fuel.....	709. Water.....	709. Water.	
2717. Oil and enricher materials.....	1713. Coal carbonized in retorts.....	710. Fuel under retorts.....	710. Fuel under retorts.	
2720. Raw materials for other gas processes.	1714. Coal carbonized in coke ovens.....	711. Fuel under coke ovens.....	711. Fuel under coke ovens.	
2722. Other production supplies and expenses.	1715. Water gas generator fuel.....	712. Producer gas fuel.....	712. Producer gas fuel.	
	1716. Oil for water gas.....	713. Coal carbonized in retorts.....	713. Coal carbonized in retorts.	
	1717. Gas enricher.....	714. Coal carbonized in coke ovens.....	714. Coal carbonized in coke ovens.	
	1718. Liquefied petroleum gas.....	715. Water gas generator fuel.....	715. Water gas generator fuel.	
	1719. Oil for oil gas.....	716. Oil for water gas.....	716. Oil for water gas.	
	1720. Raw materials for other gas processes.	717. Gas enricher.....	717. Gas enricher.	
	1721. Purification supplies.....	718. Liquefied petroleum gas.....	718. Liquefied petroleum gas.	
	1722. Miscellaneous works expenses.....	719. Oil for oil gas.....	719. Oil for oil gas.	
		720. Raw materials for other gas processes.	720. Raw materials for other gas processes.	
		721. Purification supplies.....	721. Purification supplies.	
		722. Miscellaneous works expenses.....	722. Miscellaneous works expenses.	
<i>Maintenance</i>				
2723. Maintenance of production plant.	1723. Maintenance supervision and engineering.	723. Maintenance supervision and engineering.	723. Maintenance supervision and engineering.	
	1724. Maintenance of structures and improvements.	724. Maintenance of structures and improvements.	724. Maintenance of structures and improvements. 725.1 Maintenance of boiler plant equipment. 725.2 Maintenance of other power equipment. 726.1 Maintenance of benches and retorts. 726.2 Maintenance of coke ovens. 726.3 Maintenance of producer gas equipment. 726.4 Maintenance of water gas generating equipment. 726.5 Maintenance of petroleum gas equipment. 726.6 Maintenance of other gas generating equipment. 726.7 Maintenance of coal, coke, and ash handling equipment. 727.1 Maintenance of gas reforming equipment. 727.2 Maintenance of purification equipment. 727.3 Maintenance of other production equipment.	725. Maintenance of power equipment.....
	1725. Maintenance of production plant equipment.	726. Maintenance of producing and generating equipment.	726.7 Maintenance of coal, coke, and ash handling equipment.	
		727. Maintenance of other manufactured gas property.	727.1 Maintenance of gas reforming equipment. 727.2 Maintenance of purification equipment. 727.3 Maintenance of other production equipment.	
<i>Miscellaneous</i>				
2728. Power from other sources.....	1728. Power from other sources.....	728. Power from other sources.....	728. Power from other sources.	
2729. Rents.....	1729. Rents.....	729. Rents.....	729. Rents.	
2730.1 Residuals produced—Cr.....	1730.1 Residuals produced—Cr.....	730.1 Residuals produced—Cr.....	730.1 Residuals produced—Cr.	
2730.2 Residuals expenses.....	1730.2 Residuals expenses.....	730.2 Residuals operation expenses.....	730.2 Residuals operation expenses.	
2731.1 Joint expenses—Dr.....	1731.1 Joint expenses—Dr.....	730.3 Residuals maintenance expenses.....	730.3 Residuals maintenance expenses.	
2731.2 Joint expenses—Cr.....	1731.2 Joint expenses—Cr.....	731.1 Joint expenses—Dr.....	731.1 Joint expenses—Dr.	
2732. Duplicate charges—Cr.....	1732. Duplicate charges—Cr.....	731.2 Joint expenses—Cr.....	731.2 Joint expenses—Cr.	
		732. Duplicate charges—Cr.....	732. Duplicate charges—Cr.	
B. NATURAL GAS PRODUCTION				
<i>Operation</i>				
2733. Operation supervision and labor	1733. Operation supervision and engineering.	733. Operation supervision and engineering.	733. Operation supervision and engineering.	
	1734. Operation labor.....	734. Operation labor.....	734.1 Gas well labor. 734.2 Field line labor. 734.3 Field measuring and regulating station labor. 734.31 Field compressor station labor. 734.32 Field measuring and regulating station labor. 734.4 Other production labor. 735.1 Gas well supplies and expenses. 735.2 Field line supplies and expenses. 735.3 Field measuring and regulating station supplies and expenses. 735.31 Field compressor station supplies and expenses. 735.32 Field measuring and regulating station supplies and expenses. 735.4 Other supplies and expenses. 736. Purification supplies and expenses. 737. Production maps and records. 738. Miscellaneous production expenses.	
2735. Natural gas production supplies and expenses.	1735. Operating supplies and expenses.....	735. Operating supplies and expenses.....	736. Purification supplies and expenses.	
	1736. Purification supplies and expenses.	736. Purification supplies and expenses.....	737. Production maps and records.	
	1737. Miscellaneous production expenses.	737. Production maps and records.....	738. Miscellaneous production expenses.	
		738. Miscellaneous production expenses.....		
<i>Maintenance</i>				
2739. Maintenance of production plant.	1739. Maintenance supervision and engineering.	739. Maintenance supervision and engineering.	739. Maintenance supervision and engineering.	
	1740. Maintenance of structures and improvements.	740. Maintenance of structures and improvements.	740.1 Maintenance of gas well structures. 740.2 Maintenance of field measuring and regulating station structures. 740.21 Maintenance of compressor station structures. 740.22 Maintenance of field measuring and regulating station structures. 740.3 Maintenance of other production system structures.	

Accounts for class D natural gas companies	Accounts for class C natural gas companies	Accounts for class B natural gas companies	Accounts for class A natural gas companies
I. PRODUCTION EXPENSES—Con.	I. PRODUCTION EXPENSES—Con.	I. PRODUCTION EXPENSES—Con.	I. PRODUCTION EXPENSES—Con.
B. NATURAL GAS PRODUCTION—CON.	B. NATURAL GAS PRODUCTION—CON.	B. NATURAL GAS PRODUCTION—CON.	B. NATURAL GAS PRODUCTION—CON.
<i>Maintenance—Con.</i>	<i>Maintenance—Con.</i>	<i>Maintenance—Con.</i>	<i>Maintenance—Con.</i>
2739. Maintenance of production plant—Continued;	1741. Maintenance of wells, lines, and and equipment.	741. Maintenance of producing gas well equipment.	741. Maintenance of producing gas well equipment.
<i>Miscellaneous</i>	<i>Miscellaneous</i>	<i>Miscellaneous</i>	<i>Miscellaneous</i>
2745. Gas well royalties.....	1745. Gas well royalties.....	745. Gas well royalties.....	745. Gas well royalties.
2746. Natural gas rents.....	1746. Natural gas rents.....	746. Natural gas rents.....	746. Natural gas rents.
2747.1 Residuals produced—Cr.....	1747.1 Residuals produced—Cr.....	747.1 Residuals produced—Cr.....	747.1 Residuals produced—Cr.
2747.2 Residuals expenses.....	1747.2 Residuals expenses.....	747.2 Residuals operation expenses.....	747.2 Residuals operation expenses.
2748.1 Joint expenses—Dr.....	1748.1 Joint expenses—Dr.....	748.1 Joint expenses—Dr.....	748.1 Joint expenses—Dr.
2748.2 Joint expenses—Cr.....	1748.2 Joint expenses—Cr.....	748.2 Joint expenses—Cr.....	748.2 Joint expenses—Cr.
2749. Duplicate charges—Cr.....	1749. Duplicate charges—Cr.....	749. Duplicate charges—Cr.....	749. Duplicate charges—Cr.
C. OTHER PRODUCTION EXPENSES	C. OTHER PRODUCTION EXPENSES	C. OTHER PRODUCTION EXPENSES	C. OTHER PRODUCTION EXPENSES
<i>Operation</i>	<i>Operation</i>	<i>Operation</i>	<i>Operation</i>
2750. Operation of storage facilities.....	1750. Operation of storage facilities.....	750. Operation of storage facilities.....	750. Operation of storage facilities.
2751. Gas mixing expenses.....	1751. Gas mixing expenses.....	751. Gas mixing expenses.....	751. Gas mixing expenses.
<i>Maintenance</i>	<i>Maintenance</i>	<i>Maintenance</i>	<i>Maintenance</i>
2752. Maintenance of storage facilities.....	1752. Maintenance of storage facilities.....	752. Maintenance of storage facilities.....	752. Maintenance of storage facilities.
2753. Maintenance of other production property.....	1753. Maintenance of other production property.....	753. Maintenance of other production property.....	753.1 Maintenance of gas mixing equipment. 753.2 Maintenance of production-laboratory equipment.
<i>Miscellaneous</i>	<i>Miscellaneous</i>	<i>Miscellaneous</i>	<i>Miscellaneous</i>
2754. Gas purchased.....	1754. Gas purchased.....	754. Gas purchased.....	754. Gas purchased.
2756. Other expenses.....	1755. Purchased gas expenses.....	755. Purchased gas expenses.....	755. Purchased gas expenses.
2757.1 Joint expenses—Dr.....	1756. Other expenses.....	756. Other expenses.....	756. Other expenses.
2757.2 Joint expenses—Cr.....	1757.1 Joint expenses—Dr.....	757.1 Joint expenses—Dr.....	757.1 Joint expenses—Dr.
II. TRANSMISSION EXPENSES	II. TRANSMISSION EXPENSES	II. TRANSMISSION EXPENSES	II. TRANSMISSION EXPENSES
<i>Operation</i>	<i>Operation</i>	<i>Operation</i>	<i>Operation</i>
2759. System operation.....	1757.2 Joint expenses—Cr.....	757.2 Joint expenses—Cr.....	757.2 Joint expenses—Cr.
<i>Maintenance</i>	<i>Maintenance</i>	<i>Maintenance</i>	<i>Maintenance</i>
2762. System maintenance.....	1762. System maintenance.....	760. Maintenance supervision and engineering.	760. Maintenance supervision and engineering.
<i>Miscellaneous</i>	<i>Miscellaneous</i>	<i>Miscellaneous</i>	<i>Miscellaneous</i>
2763. Rents.....	1763. Rents.....	761. Maintenance of structures and improvements.	761. Maintenance of structures and improvements.
2764.1 Joint expenses—Dr.....	1764.1 Joint expenses—Dr.....	761.1 Maintenance of pumping station structures.	761.1 Maintenance of pumping station structures.
2764.2 Joint expenses—Cr.....	1764.2 Joint expenses—Cr.....	761.2 Maintenance of measuring and regulating station structures.	761.2 Maintenance of measuring and regulating station structures.
2764.1 Joint expenses—Dr.....	1764.1 Joint expenses—Dr.....	761.3 Maintenance of other transmission system structures.	761.3 Maintenance of other transmission system structures.
2764.2 Joint expenses—Cr.....	1764.2 Joint expenses—Cr.....	762. Maintenance of transmission lines.....	762.1 Maintenance of mains. 762.2 Maintenance of pumping, regulating, and miscellaneous equipment.
2763. Rents.....	1763. Rents.....	763. Rents.....	763. Rents.
2763.1 Transmission and compression of gas by others.	1763.1 Transmission and compression of gas by others.	763.1 Transmission and compression of gas by others.	763.1 Transmission and compression of gas by others.
2763.2 Rents.	1763.2 Rents.	763.2 Rents.	763.2 Rents.
2764.1 Joint expenses—Dr.....	1764.1 Joint expenses—Dr.....	764.1 Joint expenses—Dr.....	764.1 Joint expenses—Dr.
2764.2 Joint expenses—Cr.....	1764.2 Joint expenses—Cr.....	764.2 Joint expenses—Cr.....	764.2 Joint expenses—Cr.

Accounts for class D natural gas companies	Accounts for class C natural gas companies	Accounts for class B natural gas companies	Accounts for class A natural gas companies
III. DISTRIBUTION EXPENSES	III. DISTRIBUTING EXPENSES	III. DISTRIBUTION EXPENSES	III. DISTRIBUTION EXPENSES
<i>Operation</i>	<i>Operation</i>	<i>Operation</i>	<i>Operation</i>
2765. System operation.....	1765. Operation supervision and office expenses. 1767. Operation of distribution lines.....	765. Operation supervision and engineering. 766. Distribution office expenses..... 767. Operation of distribution lines.....	765. Operation supervision and engineering. 766.1 Distribution maps and records. 766.2 Other distribution office expenses. 767. Operation of distribution lines. 767.1 Operation of distribution lines—labor. 767.2 Operation of distribution lines—supplies and expenses. 768.1 Removing and resetting meters. 768.2 Miscellaneous meter expenses. 769. Services on customers' premises. 770. Operation of street lighting equipment.
	1768. Operation of meters..... 1769. Services on customers' premises..... 1770. Operation of street lighting equipment.	768. Operation of meters..... 769. Services on customers' premises..... 770. Operation of street lighting equipment.	
<i>Maintenance</i>	<i>Maintenance</i>	<i>Maintenance</i>	<i>Maintenance</i>
2771. Maintenance of distribution system.	1771. Maintenance supervision and engineering. 1772. Maintenance of structures and improvements. 1773. Maintenance of distribution lines. 1774. Maintenance of street lighting equipment. 1775. Maintenance of other distribution equipment.	771. Maintenance supervision and engineering. 772. Maintenance of structures and improvements. 773. Maintenance of distribution lines. 774. Maintenance of street lighting equipment. 775. Maintenance of other distribution equipment.	771. Maintenance supervision and engineering. 772. Maintenance of structures and improvements 773.1 Maintenance of mains. 773.2 Maintenance of pumping and regulating equipment. 773.3 Maintenance of services. 773.4 Maintenance of meters. 773.5 Maintenance of house regulators. 773.6 Maintenance of other property on customers' premises. 774. Maintenance of street lighting equipment. 775. Maintenance of other distribution equipment
	1776. Rents..... 1777.1 Joint expenses—Dr..... 1777.2 Joint expenses—Cr.....	776. Rents..... 777.1 Joint expenses—Dr..... 777.2 Joint expenses—Cr.....	776. Rents. 777.1 Joint expenses—Dr. 777.2 Joint expenses—Cr.
<i>Miscellaneous</i>	<i>Miscellaneous</i>	<i>Miscellaneous</i>	<i>Miscellaneous</i>
2776. Rents..... 2777.1 Joint expenses—Dr..... 2777.2 Joint expenses—Cr.....	1776. Rents..... 1777.1 Joint expenses—Dr..... 1777.2 Joint expenses—Cr.....	776. Rents..... 777.1 Joint expenses—Dr..... 777.2 Joint expenses—Cr.....	776. Rents. 777.1 Joint expenses—Dr. 777.2 Joint expenses—Cr.
IV. CUSTOMERS' ACCOUNTING AND COLLECTING EXPENSES	IV. CUSTOMERS' ACCOUNTING AND COLLECTING EXPENSES	IV. CUSTOMERS' ACCOUNTING AND COLLECTING EXPENSES	IV. CUSTOMERS' ACCOUNTING AND COLLECTING EXPENSES
2779. Meter reading, accounting, and collecting.	1779. Meter reading, accounting, and collecting.	779. Supervision..... 780. Customers' contracts, orders, meter reading, and collecting. 781. Customers' billing and accounting. 782. Miscellaneous expenses.....	779. Supervision. 780.1 Customers' contracts and orders. 780.2 Credit investigations and records. 780.3 Meter reading. 780.4 Collecting. 781. Customers' billing and accounting. 782. Miscellaneous expenses.
2783. Uncollectible accounts..... 2784. Rents.....	1783. Uncollectible accounts..... 1784. Rents.....	783. Uncollectible accounts..... 784. Rents.....	783. Uncollectible accounts. 784. Rents.
V. SALES PROMOTION EXPENSES	V. SALES PROMOTION EXPENSES	V. SALES PROMOTION EXPENSES	V. SALES PROMOTION EXPENSES
2785. Sales promotion expenses.....	1785. Sales promotion expenses.....	785. Supervision..... 786. Salaries and commissions..... 787. Demonstration, advertising, and other sales expenses. 788. Rents..... 789. Merchandising, jobbing, and contract work. 789.1 Revenues from merchandising, jobbing, and contract work. 789.2 Costs and expenses of merchandising, jobbing, and contract work.	785. Supervision. 786. Salaries and commissions. 787.1 Demonstration. 787.2 Advertising. 787.3 Miscellaneous sales expenses. 788. Rents. 789. Merchandising, jobbing, and contract work. 789.1 Revenues from merchandising, jobbing, and contract work. 789.2 Costs and expenses of merchandising, jobbing, and contract work.
2788. Rents..... 2789. Merchandising, jobbing, and contract work.	1788. Rents..... 1789. Merchandising, jobbing, and contract work.	788. Rents..... 789. Merchandising, jobbing, and contract work. 789.1 Revenues from merchandising, jobbing, and contract work. 789.2 Costs and expenses of merchandising, jobbing, and contract work.	788. Rents. 789. Merchandising, jobbing, and contract work. 789.1 Revenues from merchandising, jobbing, and contract work. 789.2 Costs and expenses of merchandising, jobbing, and contract work.
VI. ADMINISTRATIVE AND GENERAL EXPENSES	VI. ADMINISTRATIVE AND GENERAL EXPENSES	VI. ADMINISTRATIVE AND GENERAL EXPENSES	VI. ADMINISTRATIVE AND GENERAL EXPENSES
2790. General office salaries.....	1790. General office salaries.....	790. Salaries of general officers and executives. 791. Other general office salaries..... 792. Expenses of general officers and general office employees. 793. General office supplies and expenses. 794. Management and supervision fees and expenses. 796. Special legal services..... 798. Insurance..... 799. Injuries and damages..... 795. Special services..... 800. Employees' welfare expenses and pensions. 801. Miscellaneous general expenses..... 804. Commissions paid under agency sales contracts. 797. Regulatory commission expenses.....	790. Salaries of general officers and executives. 791. Other general office salaries. 792.1 Expenses of general officers. 792.2 Expenses of general office employees. 793. General office supplies and expenses. 794. Management and supervision fees and expenses. 796. Special legal services. 798. Insurance. 799. Injuries and damages. 795. Special services. 800.1 Employees' welfare expenses. 800.2 Pensions. 801. Miscellaneous general expenses. 804. Commissions paid under agency sales contracts. 797. Regulatory commission expenses. 802.1 Maintenance of structures and improvements. 802.2 Maintenance of office furniture and equipment. 802.3 Maintenance of communication equipment. 802.4 Maintenance of miscellaneous property.
2793. General office and miscellaneous expenses.	1796. Special legal services..... 1798. Insurance..... 1799. Injuries and damages.....	796. Special legal services..... 798. Insurance..... 799. Injuries and damages..... 795. Special services..... 800. Employees' welfare expenses and pensions. 801. Miscellaneous general expenses..... 804. Commissions paid under agency sales contracts. 797. Regulatory commission expenses.....	796. Special legal services. 798. Insurance. 799. Injuries and damages. 795. Special services. 800.1 Employees' welfare expenses. 800.2 Pensions. 801. Miscellaneous general expenses. 804. Commissions paid under agency sales contracts. 797. Regulatory commission expenses.
2797. Regulatory commission expenses.	1797. Regulatory commission expenses.....	797. Regulatory commission expenses.....	797. Regulatory commission expenses.
2802. Maintenance of general property.	1802. Maintenance of general property.....	802. Maintenance of general property.....	802.1 Maintenance of structures and improvements. 802.2 Maintenance of office furniture and equipment. 802.3 Maintenance of communication equipment. 802.4 Maintenance of miscellaneous property.

Accounts for class D natural gas companies	Accounts for class C natural gas companies	Accounts for class B natural gas companies	Accounts for class A natural gas companies
VI. ADMINISTRATIVE AND GENERAL EXPENSES—Continued	VI. ADMINISTRATIVE AND GENERAL EXPENSES—Continued	VI. ADMINISTRATIVE AND GENERAL EXPENSES—Continued	VI. ADMINISTRATIVE AND GENERAL EXPENSES—Continued
2803. Rents.....	1803. Rents.....	803. Rents.....	803. Rents.....
2805. Franchise requirements.....	1805. Franchise requirements.....	805. Franchise requirements.....	805. Franchise requirements.....
		805.1 Cash outlays.....	805.1 Cash outlays.....
		805.2 Gas supplied without charge—Dr.....	805.2 Gas supplied with charge—Dr.....
		805.3 Other items furnished without charge—Dr.....	805.3 Other items furnished without charge—Dr.....
2806. Duplicate miscellaneous charges—Cr.....	1806. Duplicate miscellaneous charges—Cr.....	806. Duplicate miscellaneous charges—Cr.....	806. Duplicate miscellaneous charges—Cr.....
2807. Administrative and general expenses transferred—Cr.....	1807. Administrative and general expenses transferred—Cr.....	807. Administrative and general expenses transferred—Cr.....	807. Administrative and general expenses transferred—Cr.....
2808. Joint expenses—Dr.....	1808. Joint expenses—Dr.....	808. Joint expenses—Dr.....	808. Joint expenses—Dr.....
2809. Joint expenses—Cr.....	1809. Joint expenses—Cr.....	809. Joint expenses—Cr.....	809. Joint expenses—Cr.....
2810. Stores expenses. ¹			
2811. Transportation expenses. ¹			

¹ Required to be kept by class D utilities that are not using the optional clearing Accounts 2902, Stores Expenses, and 2903, Transportation Expenses.

§ 204.8 Clearing accounts; for natural gas companies.

Accounts for class D natural gas companies	Accounts for class C natural gas companies	Accounts for class B natural gas companies	Accounts for class A natural gas companies
2901. Charges by associated companies—clearing.....	1901. Charges by associated companies—clearing.....	901. Charges by associated companies—clearing.....	901. Charges by associated companies—clearing.....
2902. Stores expenses—clearing.....	1902. Stores expenses—clearing.....	902. Stores expenses—clearing.....	902. Stores expenses—clearing.....
2903. Transportation expenses—clearing.....	1903. Transportation expenses—clearing.....	903. Transportation expenses—clearing.....	903. Transportation expenses—clearing.....
		904. Laboratory expenses—clearing.....	904. Laboratory expenses—clearing.....
		905. Shop expenses—clearing.....	905. Shop expenses—clearing.....
		906. Tools and work equipment expenses—clearing.....	906. Tools and work equipment expenses—clearing.....

NOTE: Use of the above accounts is optional with class D utilities. Class D utilities that do not use the above accounts are required to use Accounts 2810, Stores Expenses, and 2811, Transportation Expenses, included in Administrative and General Expenses.

PART 216—UNITS OF PROPERTY FOR USE IN ACCOUNTING FOR ADDITIONS TO AND RETIREMENTS OF GAS PLANT

- Sec.
- 216.1 Instructions.
- 216.2 List of retirement units.

AUTHORITY: §§ 216.1 and 216.2 issued under secs. 8 (a), 10 (a), 16, 52 Stat. 821, 825, 826, 830; 15 U. S. C., 717g (a), 717i (a), 717o.

SOURCE: The source of §§ 216.1 and 216.2 is Uniform system of accounts prescribed for natural gas companies, Appendix I, Federal Power Commission, effective Jan. 1, 1940.

§ 216.1 *Instructions.* (a) The retirement units listed herein are prescribed and are to be accounted for in accordance with Gas plant instruction 12 (§ 201.3-12 of this chapter). Additions and Retirements of Gas Plant, contained in the main body of this system of accounts. The list of units may be expanded by any natural gas company without authorization from the Commission, but the list shall not be condensed. Thus, the units listed herein are of maximum size and while subdivision thereof, or of the addition of other units, is permitted, the combination or the increase in size of such units is enjoined.

(b) Wherever appropriate, the retirement of any retirement unit in the structures or equipment accounts shall include all costs of associated items which pertain solely to that unit, such as the cost of foundations, support, ladders, runways, enclosures, guards, driving mechanisms, indicating, recording, and measuring devices with their mountings, starting, control, regulating, protective, and safety devices, switchboards, special lighting conduits and wiring, pipes, ducts, spouts, chutes, hoppers, etc.

(c) If, because of a contract previously entered into, adherence to the list of retirement units contained herein would cause an undue hardship, such as the

loss of revenue to a particular utility, a petition for relief, giving therein a full disclosure of the facts and a suggested modification of the list necessary to avoid the hardship during the period of the contract, should be submitted to the Commission.

(d) It is contemplated that the list of units contained herein will be revised and amended from time to time as experience and conditions warrant.

§ 216.2 *List of retirement units.* (The article a, an, or the, as appropriate, should be read in connection with each retirement unit listed.)

NOTE: In all accounts where they occur the following shall be units if relatively costly and not an integral part of an item elsewhere classified as a retirement unit.

1. Assembly for two or more retirement units.
2. Blower or fan.
3. Control installation, automatic, semi-automatic, or remote.
4. Coupling device, i. e., speed reducer, speed increaser clutch, etc.
5. Driving unit, i. e., prime mover, motor, gas engine, etc.
6. Enclosure for two or more retirement units.
7. Foundation for a unit or item of equipment which is not intended to outlast the equipment for which provided.
8. Indicating instrument.
9. Piping, branch run of any class, 2 inches and over in size, between one or more units of property and a header.
10. Piping, run of any class, 2 inches or over in size, between two or more units of property.
11. Piping header.
12. Platforms, ladders, and runways.
13. Pump.
14. Recording device or instrument.
15. Tank.
16. Valves and cocks, 6-inch nominal pipe size and larger.
17. Valves and cocks below 6-inch nominal pipe size, rated for 300 pounds test pressure per square inch or greater.

18. Valves, special, i. e., motor-operated, hydraulic-operated, etc.
19. Weighing devices.

PRODUCTION PLANT

Manufactured Gas Production Plant

§ 216.2-312 Structures and improvements—manufactured gas.

1. Air conditioning or ventilating system.
2. Boiler, furnace, hot-water heater, or automatic stoker.
3. Burner system, gas or oil.
4. Coal or ash conveying system.
5. Elevator complete with operating mechanism.
6. Equipment item, such as a motor, generator, engine turbine, pump, compressor, ventilating fan, air washer, elevator drum, or similar item of equipment includible in structures, with or without associated wiring, control equipment, etc.
7. Fire escape system.
8. Fire protection system.
9. Foundation, when includible in structures.
10. House-lighting or power board.
11. Lighting fixtures, with or without associated wiring and conduit.
12. Roof, with or without supporting members. (A structure of irregular shape having more than one roof level may have several isolated roofs, each of which shall be considered an entire roof. In the case of structures to which lateral extensions have been made, even though having but one roof level, that part of the roof covering an entire section built at one time shall be considered an entire roof.)
13. Structure, complete.
14. Stack, brick, concrete, or other masonry.
15. Bridge.
16. Culvert.
17. Draw span.
18. Road.
19. Trail.
20. Trestle.

§ 216.2-313 Boiler plant equipment.

- (a) Steam boiler installation:
- (1) Boiler.

- (2) Foundation, boiler, when independent of structure.
- (3) Fuel burning equipment for one boiler (grates, stokers, stoker drive, burners, etc.)
- (4) Furnace.
- (5) Furnace walls or arches, air or water cooled, for one boiler.
- (6) Reheater.
- (7) Setting, boiler.
- (8) Soot blower system for one boiler.
- (9) Superheater, when separate from boiler.
 - (b) Draft equipment:
 - (1) Air duct system.
 - (2) Air heater.
 - (3) Breaching system.
 - (4) Cinder catching equipment.
 - (5) Fan, draft.
 - (6) Stack, with or without foundation.
 - (c) Feed water system:
 - (1) Deaerator.
 - (2) Economizer, when separate from boiler.
 - (3) Heat exchanger.
 - (4) Heater, feed water (main or stage).
 - (5) Measuring and recording device.
 - (6) Pump (main or stage).
 - (7) Regulator, feed water.
 - (8) Tank.
 - (d) Coal fuel equipment:
 - (1) Bin or bunker not includible in structures.
 - (2) Capstan or winch, power.
 - (3) Car.
 - (4) Car dumper.
 - (5) Chutes or spouts, system of.
 - (6) Conveyor (belt, cableway, portable, screw, etc.).
 - (7) Crane (locomotive, gantry, or mono-rail).
 - (8) Crusher.
 - (9) Electric trolley or third rail system.
 - (10) Elevator (vertical, bucket, skip hoist).
 - (11) Gates, chutes, downtakes, spreaders or hoppers, for one boiler.
 - (12) Hoist or derrick.
 - (13) Hopper, track or weigh.
 - (14) Locomotive.
 - (15) Lorry.
 - (16) Scraper, drag.
 - (17) Screening or sizing installation.
 - (18) Separator, magnetic.
 - (19) Structure, fuel handling, with mechanism (not includible in structures).
 - (20) Track scale.
 - (21) Track system.
 - (22) Trestle.
 - (e) Pulverized fuel equipment:
 - (1) Air filter or washer.
 - (2) Air preheater.
 - (3) Air compressor.
 - (4) Conveyor.
 - (5) Chutes, ducts or transport pipes, system of.
 - (6) Coal feeder, raw or powered.
 - (7) Crusher.
 - (8) Dryer.
 - (9) Fan.
 - (10) Hopper or bin.
 - (11) Pulverizer.
 - (12) Screening or sizing installation.
 - (13) Separator, electric or mechanical (dust collector or concentrated).
 - (14) Sludge pump.
 - (15) Weighing machine, automatic.
 - (f) Oil fuel equipment:
 - (1) Heater.
 - (2) Meter.
 - (3) Gas fuel equipment.
 - (4) Holder or tank.
 - (5) Meter.
 - (6) Pressure regulator or control device.
 - (h) Ash handling equipment:
 - (1) Car.
 - (2) Conveyor or elevator.
 - (3) Crane, hoist or derrick.
 - (4) Electric trolley or third-rail system.
 - (5) Fan.
 - (6) Locomotive.
 - (7) Removal system (vacuum, steam jet, or hydraulic).

- (8) Sluiceway or piping system.
- (9) Storage bin or pit.
- (10) Sump dredge.
- (11) Track system.
 - (1) Water supply and purification system:
 - (1) Meter.
 - (2) Water softener or purification system.
 - (3) Well.
 - (j) Ventilating equipment:
 - (1) Air duct system.
 - (2) Blower.
 - (3) Cooler or heater.
 - (4) Washer.
 - (k) Instruments and meters:
 - (1) Automatic control installation.
 - (2) Master controller installation.
 - (3) Panel section or a switch or instrument board.
 - (l) Boiler plant piping:
 - (1) Desuperheater.
 - (2) Header of any class of piping, such as each pressure or temperature class of live steam, each pressure class of exhaust steam, raw water, treated water, feed water, drip and drain piping, boiler blowdown, compressed air, hot or cold service water, lubricating oil, fuel oil, gas, fire protection, etc.
 - (3) Piping, branch run of any class, 2 inches or over in size, between one or more units of property and a header.
 - (4) Piping, run of any class, 2 inches or over in size, between two or more units of property.
 - (5) Separator or purifier, steam.
 - (6) Trap, high-pressure.
 - (7) Valve, motor-operated, pressure-reducing, boiler nonreturn or other relatively costly valve.

NOTE: Wherever appropriate, the "piping" costs of additions and retirements shall include all costs for pipes, valves, fittings, specials, covering, hangers, supports, etc., pertaining to the run or header in question.

- (m) Process steam equipment:
 - (1) Purifier or separator.
 - (2) Accumulator.
 - (3) Automatic control for accumulator.
- § 216.2:314 *Other power equipment.*
 - (a) Steam power equipment:
 - a. Engine-driven generating installation:
 - (1) Drive or connection between engine and generator.
 - (2) Engine.
 - (3) Exciter, direct-connected or belt-driven.
 - (4) Foundation, independent of structure.
 - (5) Generator.
 - (6) Governor control system.
 - b. Turbo-generator installation:
 - (1) Equipment, starting and turning.
 - (2) Exciter, direct-connected or belt-driven.
 - (3) Foundation, independent of structure.
 - (4) Generator.
 - (5) Governor control system.
 - (6) Remote control rheostat and field switch.
 - (7) Turbine.
 - c. Condensing and cooling water system.
 - (1) Air ejector apparatus for one condenser.
 - (2) Condenser.
 - (3) Condenser tube protective system (chemical, electric, electrolytic, etc.).
 - (4) Cooling tower.
 - (5) Fan.
 - (6) Intake screen and mechanism.
 - (7) Pump, circulating, condensate, vacuum, etc.
 - (8) Spraying system.
 - (9) Valve, atmospheric relief.
 - d. Central generator cooling system:
 - (1) Air duct system.
 - (2) Air washer.
 - (3) Blower.
 - (4) Cooler.
 - e. Central lubricating system:
 - (1) Accumulator.
 - (2) Cooler.

- (3) Purifier or filter.
- f. Instrument and meters:
 - (1) Panel section of a switch or instrument board.
 - (2) Recording or indicating device.
- g. Engine and turbine plant piping:
 - (1) Header of any class of piping, such as each pressure or temperature class of live steam, each pressure class of exhaust steam, raw water, treated water, feed, stage, and condensate water, cooling water, gland piping, lubricating oil, insulating oil, gas, free exhaust piping, vent piping, drip and drain piping, condensing water, compressed air, hot or cold service water, oil and lubricating, etc.
 - (2) Piping, branch run of any class, 2 inches or over in size, between one or more units of property and a header.
 - (3) Piping, run of any class, 2 inches or over in size, between two or more units of property.
 - (4) Separator or purifier, steam.
 - (5) Trap, high-pressure.
 - (6) Valve, motor-operated, pressure-reducing, or other relatively costly valve.
- NOTE: Wherever appropriate, the "piping" costs of additions and retirements shall include all costs for pipes, valves, fittings, specials, covering, hangers, supports, etc., pertaining to the run or header in question.
 - (b) Gas and oil power equipment:
 - a. Internal combustion engine:
 - (1) Air intake equipment for one engine.
 - (2) Drive or connection between engine and generator.
 - (3) Engine, with or without foundation.
 - (4) Governor control system.
 - (5) Heat exchanger.
 - (6) Meters and instruments for one engine.
 - (7) Muffler.
 - (8) Stack.
 - (9) Starting and turning equipment.
 - b. Central lubricating system:
 - (1) Cooler.
 - (2) Piping system, oil.
 - (3) Purifier or filter.
 - c. Central cooling water system:
 - (1) Heat exchanger.
 - (2) Piping system, cooling water.
 - (3) Purification system, water
 - (4) Spraying system.
 - (5) Tank, storage, surge, or hot-well.
 - (6) Tower, cooling.
 - d. Central starting system:
 - (1) Compressor.
 - (2) Piping system, starting.
 - (3) Tank, storage or compressed air.
 - e. Central intake air supply:
 - (1) Air duct system.
 - (2) Air filter or screen.
 - (3) Blower.
 - (4) Silencer.
 - f. Central exhaust gas system:
 - (1) Heat exchanger (or waste heat boiler).
 - (2) Muffler.
 - (3) Piping system, exhaust.
 - (4) Stack.
 - g. Fuel holders, producers, and accessories:
 - (1) Boiler, heating.
 - (2) Heater, not a part of tank.
 - (3) Holder.
 - (4) Meter.
 - (5) Piping system.
 - (6) Piping system, fuel oil.
 - (7) Pump, compressor, booster.
 - (8) Purifier.
 - (9) Recording or indicating device.
 - (10) Regenerator.
 - (11) Scrubber or washer.
 - (12) Tank, including foundations, supports, and fire protection.
 - (13) Vaporizing unit for butane gas.
 - (c) Generators:
 - 1. Exciter, direct-connected or belt-driven.
 - 2. Generator.
 - 3. Panel section of a switch or instrument board.
 - 4. Recording or indicating device.
 - 5. Remote control rheostat and field switch.

- (d) Accessory electric equipment:
- (1) Air duct system.
 - (2) Auxiliary generator set.
 - (3) Battery charging set.
 - (4) Choke coils, set of.
 - (5) Condenser, synchronous.
 - (6) Control installation, system operator's.
 - (7) Converter, synchronous or rotary.
 - (8) Exciter, separately driven.
 - (9) Fan or blower.
 - (10) Foundation equipment.
 - (11) Frequency changer.
 - (12) Frequency control system.
 - (13) Fuse equipment, set of high tension.
 - (14) Generator voltage regulator system.
 - (15) Induction regulator.
 - (16) Lightning arrester.
 - (17) Oil circuit breaker.
 - (18) Panel or panels, devoted to a single purpose, with electric equipment accessory thereto.
 - (19) Reactor or resistor.
 - (20) Rectifier.
 - (21) Static condensers, set or bank of.
 - (22) Storage battery (station control).
 - (23) Switches, set of disconnecting.
 - (24) Testing equipment, set of.
 - (25) Transformer, not accessory to a panel.
 - (26) Truck switch with wiring and instruments.
 - (27) Wiring, power:
 - (a) Bus compartment, including integral cubicles for equipment.
 - (b) Bus-wires, cables, and insulators.
 - (c) Cable or conductor, each continuous circuit run.
 - (d) Circuit of generator leads to a bus including supports and protective barriers.
 - (e) Multiple conduit run between two or more units of property.
 - (f) Outgoing feeder or auxiliary power feeder including its individual conduit, supports, and barriers.
 - (g) Miscellaneous power plant equipment:
 - (1) Air compressor.
 - (2) Air conditioning or ventilating system.
 - (3) Barge, boat, or similar item of marine equipment.
 - (4) Car, railway.
 - (5) Communication system, station signal or call.
 - (6) Compressed air system.
 - (7) Crane, hoist or derrick.
 - (8) Fire protection system.
 - (9) Laboratory equipment, principal item, such as drying oven, calorimeter, etc.
 - (10) Locomotive.
 - (11) Oil reclaiming installation.
 - (12) Pump (sump, drain).
 - (13) Tool, principal item, such as forge, lathe, drill press, steam hammer, welding equipment, etc.
 - (14) Vacuum cleaning system.
 - (15) Exhaust heat exchanger.

NOTE: If any of the units of property listed above are a part of a structure and includible in Account 312, Structures and Improvements, they shall be accounted for through that account.

§ 216.2:315 Benches and retorts.

- (1) Bench, including retorts, recuperators, and furnace.
- (2) Charging machine.
- (3) Coal bunker or bin.
- (4) Coal dryer.
- (5) Coal grinder or breaker.
- (6) Decanter.
- (7) Discharging machine.
- (8) Economizer.
- (9) Hot coke conveyor.
- (10) Hydraulic main for one bench.
- (11) Lorry.
- (12) Magnetic separator.
- (13) Primary atmospheric condenser.
- (14) Quenching apparatus.
- (15) Screen.
- (16) Scrubber standpipe.
- (17) Stack or chimney.
- (18) Waste heat boiler.
- (19) Well.
- (20) Wharf.

§ 216.2:316 Coke ovens.

- (1) Charging lorry.
- (2) Clay mixer.
- (3) Coal bunker or bin.
- (4) Coal dryer.
- (5) Coke oven.
- (6) Conveyor.
- (7) Door extractor.
- (8) Hydraulic main for one oven.
- (9) Pusher.
- (10) Quenching car.
- (11) Quenching tower.
- (12) Regenerator.
- (13) Reversing damper installation.
- (14) Waste heat boiler.
- (15) Wharf.

§ 216.2:317 Producer gas equipment.

- (1) Blower.
- (2) Bunker or bin.
- (3) Condenser or cooler.
- (4) Conveyor.
- (5) Driving apparatus or linkage for one producer.
- (6) Producer.
- (7) Producer gas holder.
- (8) Scrubber.
- (9) Separator.
- (10) Waste heat boiler.

§ 216.2:318 Water gas generating equipment.

- (1) Automatic charger.
- (2) Automatic control.
- (3) Backrun valve.
- (4) Blower.
- (5) Bunker or bin.
- (6) Carburetor.
- (7) Dust collector.
- (8) Gauge board.
- (9) Generator.
- (10) Hoist or elevator.
- (11) Oil heater.
- (12) Scales.
- (13) Seal pot.
- (14) Superheater.
- (15) Waste heat boiler.

§ 216.2:319 Petroleum gas equipment.

- (1) Bottling apparatus installation.
- (2) Compressor.
- (3) Heater.
- (4) Heat exchanger.
- (5) Mixing valve.
- (6) Vaporizer.

§ 216.2:320 Other gas generating equipment.

(Insofar as applicable use units shown in other accounts.)

- (1) Lamp black remover.
- (2) Oil burner.
- (3) Refractory screen.

§ 216.2:321 Coal, coke, and ash handling equipment.

- (a) Dock equipment:
- (1) Bridge.
 - (2) Capstan.
 - (3) Conveyor.
 - (4) Crane.
 - (5) Elevator.
 - (6) Unloading device.
 - (7) Loading tower.
- (b) Loading and grading equipment:
- (1) Bin.
 - (2) Bin unloader.
 - (3) Chute.
 - (4) Complete screen.
 - (5) Crusher.
 - (6) Grizzly.
 - (7) Scale.
 - (8) Skip hoist.
 - (9) Magnetic separator.
- (c) Yard equipment:
- (1) Bridge.
 - (2) Car.

- (3) Car puller.
- (4) Conveyor.
- (5) Conveyor structure or any section thereof in excess of 50 feet.
- (6) Hoist.
- (7) Locomotive.
- (8) Platform scale.
- (9) Scale.
- (10) Track hopper.
- (11) Track scales.
- (12) Trestle or any section thereof in excess of 50 feet.

§ 216.2-322 Gas reforming equipment. (Use units for Account 318, Water Gas Generating Equipment, where applicable.)

§ 216.2-323 Purification equipment.

- (1) Absorber.
- (2) Actifier.
- (3) Blower.
- (4) Compressor.
- (5) Condenser.
- (6) Cooling coil.
- (7) Decanter.
- (8) Filter.
- (9) Oxide conditioner.
- (10) Tar extractor.
- (11) Purifying box.
- (12) Purifying box cover.
- (13) Precipitator.
- (14) Rectifier for precipitator.
- (15) Scrubber.
- (16) Spray pond.
- (17) Stack.
- (18) Thionizer.
- (19) Transformer.
- (20) Wash box.
- (21) Washer cooler.
- (22) Well.

§ 216.2-324 Residual refining equipment.

- (a) Ammonia recovery apparatus:
- (1) Absorber.
 - (2) Condenser.
 - (3) Decanter.
 - (4) Drier.
 - (5) Extractor.
 - (6) Fixed still.
 - (7) Free still.
 - (8) Heat exchanger.
 - (9) Lime leg.
 - (10) Lime mixer.
 - (11) Sludge tank.
 - (12) Storage tank.
 - (13) Well.
- (b) Other refining equipment: (Follow same scheme as in other accounts with one piece of apparatus constituting a unit.)
- (c) Phenol recovery apparatus: (Follow same scheme as in other accounts with one piece of apparatus constituting a unit.)
- (d) Sulphur recovery apparatus:
- (1) Autoclave.
 - (2) Bin.
 - (3) Filter.
 - (4) Scale.
 - (5) Washer.
- (e) Tar refining apparatus:
- (1) Centrifuge.
 - (2) Condenser.
 - (3) Cooler.
 - (4) Dehydrator.
 - (5) Heater.
 - (6) Still pot.
 - (7) Well.

§ 216.2-325 Other production equipment.

- (1) Calorimeter.
- (2) Control installation.
- (3) Exhauster.
- (4) Gas mixing chamber.
- (5) Odorizing unit.
- (6) Oil fogger.
- (7) Station meter.

(8) Office furniture and equipment.
(See account 372 for units.)

Natural Gas Production Plant

§ 216.2-331:1 *Gas well structures.* (Use units for account 312.)

§ 216.2-331:2 *Field measuring and regulating station structures.* (Use units for account 312.)

§ 216.2-331:3 *Other production system structures.* (Use units for account 312.)

§ 216.2-332:1 *Producing gas wells—Well construction.*

(1) Well.

§ 216.2-332:2 *Producing gas wells—well equipment.*

- (1) Casing head valve.
- (2) Casing string.
- (3) Derrick.
- (4) Pump.

§ 216.2-333:1 *Field lines.* (Use units for Account 359, Mains, where applicable.)

§ 216.2-333:2 *Field measuring and regulating station equipment.*

- (1) Boosters.
- (2) Driving units.
- (3) Meters.
- (4) Pressure gauges.
- (5) Pressure regulators.
- (6) Pumps.

§ 216.2-334 *Drilling and cleaning equipment.*

- (1) Bailer.
- (2) Boiler.
- (3) Derrick.
- (4) Drilling cable.
- (5) Drilling shaft.
- (6) Drilling machine.
- (7) Engine.
- (8) Motor.
- (9) Pulling machine.
- (10) Rig.

§ 216.2-335 *Purification equipment.*

- (1) Absorber.
 - (2) Actifier.
 - (3) Blower.
 - (4) Compressor.
 - (5) Condenser.
 - (6) Controller.
 - (7) Cooling coil.
 - (8) Decanter.
 - (9) Filter.
 - (10) Heat exchanger.
 - (11) Precipitator.
 - (12) Recording thermometer.
 - (13) Rectifier for precipitator.
 - (14) Scrubber.
 - (15) Spray pond.
 - (16) Stack.
 - (17) Still.
 - (18) Transformer.
 - (19) Wash box.
 - (20) Washer cooler.
- (For other units see accounts 313 and 314.)

§ 216.2-336 *Residual refining equipment.*

- (a) Gasoline refining apparatus:
- (1) Absorber.
 - (2) Blower.
 - (3) Boiler.
 - (4) Compressor.
 - (5) Condenser.
 - (6) Controller.
 - (7) Cooling tower.
 - (8) Cooling coil.
 - (9) Engine.
 - (10) Heat exchanger.
 - (11) Motor.
 - (12) Scrubber.

- (13) Separator.
 - (14) Spray tank.
 - (15) Stack.
 - (16) Still.
 - (17) Tank.
- (For other units see accounts 313 and 314.)

(b) Light oil refining apparatus:

- (1) Condenser.
 - (2) Decanter.
 - (3) Dephlegmator.
 - (4) Fractionating column.
 - (5) Heat exchanger.
 - (6) Mixer.
 - (7) Sludge burner.
 - (8) Still pot.
- (c) Other refining equipment:
(Follow same scheme as in other accounts with one piece of apparatus constituting a unit.)

§ 216.2-337 *Other production equipment.* (Use units for account 325, where applicable.)

STORAGE PLANT

§ 216.2-342 *Structures and improvements.* (Use units for account 312.)

- (1) Holder crown.
- (2) Holder crown support.
- (3) Holder cup.
- (4) Holder guide frame.
- (5) Holder lift.
- (6) Holder piston.
- (7) Holder tank.
- (8) Pressure tank.
- (9) Walk.
- (10) Elevator.

TRANSMISSION PLANT

§ 216.2-352 *Structures and improvements.* (Use units for account 312.)

§ 216.2-353 *Mains.* (Use units for Account 359, Distribution Mains.)

§ 216.2-354 *Pumping and regulating equipment.* (Use units for Account 360, Distribution Pumping and Regulating Equipment, and Account 368, Other Distribution System Equipment, as appropriate.)

DISTRIBUTION PLANT

§ 216.2-358 *Structures and improvements.* (Use units for account 312.)

§ 216.2-359 *Mains.*

- (1) Pipe, two or more continuous standard lengths of pipe including fittings.
- (2) District governor.
- (3) Dust catcher.
- (4) Oil fogger.
- (5) Railroad crossing, special structure for.
- (6) Resaturator.
- (7) Sectionalizing valve.
- (8) Tunnel.
- (9) Tunnel shaft.
- (10) Vault or manhole.

NOTE: "Mains" shall include pipe, fittings, specials, drips, joints, and blocking.

§ 216.2-360 *Pumping and regulating equipment.*

- (1) After cooler.
- (2) Booster.
- (3) Compressor.
- (4) District meter.
- (5) Governor.
- (6) Separator.
- (7) Vault or manhole.

§ 216.2-361 *Services.*

- (1) Main to curb line (stub).
- (2) Curb line to building (extension).

§ 216.2-362 *Meters.*

- (1) Meter.

§ 216.2-363 *Meter installations.*

- (1) Meter installation.

§ 216.2-364 *House regulators.*

- (1) House regulator.

§ 216.2-365 *House regulator installations.*

- (1) House regulator installation.

§ 216.2-366 *Other property on customers' premises.* (Follow same scheme as in other accounts with one piece of apparatus constituting a unit.)

§ 216.2-367 *Street lighting equipment.*

- (1) Lamp.
- (2) Lamp standard.
- (3) Regulator.

§ 216.2-368 *Other distribution system equipment.*

- (1) Office furniture and equipment. (See account 372 for units.)

GENERAL PLANT

§ 216.2-371 *Structures and improvements.* (Use units for account 312.)

§ 216.2-372 *Office furniture and equipment.* Each principal item of equipment such as:

- (1) Adding or calculating machine (including coin counters).
- (2) Bookcase (complete).
- (3) Blue-print machine.
- (4) Cabinet.
- (5) Chair.
- (6) Desk.
- (7) Dictating machine (recording or reproducing).
- (8) Duplicating machine (including letterpress).
- (9) Photostat machine.
- (10) Safe.
- (11) Sofa or lounge.
- (12) Table.
- (13) Typewriter.
- (14) Wardrobe.

§ 216.2-373 *Transportation equipment.* Each principal item of equipment such as:

- (1) Air compressor.
- (2) Gasoline or oil lamp.
- (3) Gasoline or oil storage tank.
- (4) Horse, mule, or ox.
- (5) Motor.
- (6) Power-driven greasing machine.
- (7) Tractor.
- (8) Vehicle.

§ 216.2-374 *Stores equipment.* Each principal item of equipment such as:

- (1) Crane, hoist or chainfall.
- (2) Motor.
- (3) Portable, elevating, and stacking equipment.
- (4) Shelving or bins, section of.
- (5) Truck.

§ 216.2-375 *Shop equipment.* Each principal item of equipment such as:

- (1) Air compressor.
- (2) Boiler.
- (3) Crane, hoist or chainfall.
- (4) Drilling machine.
- (5) Drill press.
- (6) Electric welding machine.
- (7) Engine.
- (8) Forge.
- (9) Furnace.
- (10) Lathe.
- (11) Motor.
- (12) Planer.
- (13) Shaper.

§ 216.2-376 *Laboratory equipment.* Each principal item of equipment such as:

- (1) Centrifuge.
- (2) Drying oven.
- (3) Calorimeter.
- (4) Test meter.

§ 216.2-377 *Tools and work equipment.* Each principal item of equipment such as:

- (1) Air compressor.
- (2) Boiler.
- (3) Cable pulling power equipment.
- (4) Concrete mixer.
- (5) Derrick, crane, hoist or chainfall.
- (6) Engine.
- (7) Forge.
- (8) Furnace.
- (9) Motor.
- (10) Pile driving machine.
- (11) Pipe threading and cutting machine.
- (12) Portable crane.
- (13) Portable conveyor.
- (14) Pump.
- (15) Trenching machine.
- (16) Backfilling machine.

§ 216.2-378 *Communication equipment.* Each principal item of equipment such as:

- (1) Carrier current coupling capacitor.
- (2) Carrier current transmitting and receiving set.
- (3) Intercommunicating telephone system.
- (4) Radio receiver.
- (5) Radio transmitter.
- (6) Storage battery installation.

NOTE: Units of conductors, supports, and duct lines shall be identical with those prescribed for accounts 344, 345, 346, 347, 348, 354, 355, 356, and 357, for the Uniform System of Accounts Prescribed for Public Utilities and Licensees.

§ 216.2-379 *Miscellaneous equipment.* Each principal item of equipment such as:

- (1) Billiard table.
- (2) Bowling alley.
- (3) Radio.
- (4) Soda fountain.

[F. R. Doc. 46-15793; Filed Sept. 3, 1946; 1:02 p. m.]

TITLE 32—NATIONAL DEFENSE

Chapter IX—Civilian Production Administration

AUTHORITY: Regulations in this chapter unless otherwise noted at the end of documents affected, issued under sec. 2 (a), 54 Stat. 676, as amended by 55 Stat. 236, 56 Stat. 177, 58 Stat. 827 and Pub. Law 270, 79th Cong., and Pub. Laws 270 and 475, 79th Cong.; E. O. 9024, 7 F. R. 329; E. O. 9040, 7 F. R. 527; E. O. 9125, 7 F. R. 2719; E. O. 9599, 10 F. R. 10155; E. O. 9638, 10 F. R. 12591; CPA Reg. 1, Nov. 5, 1945, 10 F. R. 13714.

PART 1010—SUSPENSION ORDERS

[Suspension Order S-958, Amdt. and Modification]

BOWERS BATTERY AND SPARK PLUG CO.

Bowers Battery and Spark Plug Company, Spring Valley, Reading, Pennsylvania, engaged in the manufacture of storage batteries, was suspended on August 20, 1946, by Suspension Order No. S-958. It has appealed from the provisions of the order. The Chief Com-

pliance Commissioner has directed that the order be amended.

It is hereby ordered, that: § 1010.958 *Suspension Order No. S-958*, issued August 20, 1946, be and hereby is amended by the substitution of the following paragraph (a) for the present paragraph (a):

(a) During the third and fourth quarters of 1946 and the first quarter of 1947 the amount of lead and lead oxide that Bowers Battery and Spark Plug Company would otherwise be entitled to use under the provisions of General Preference Order M-38 in the manufacture of replacement SLI automotive and industrial type storage batteries shall be reduced by the following amounts: Third quarter of 1946, 90,404 pounds; fourth quarter of 1946, 203,416 pounds; and the first quarter of 1947, 113,012 pounds.

Issued this 6th day of September 1946.

CIVILIAN PRODUCTION
ADMINISTRATION,
By J. JOSEPH WHELAN,
Recording Secretary.

[F. R. Doc. 46-16158; Filed, Sept. 6, 1946; 12:11 p. m.]

PART 944—REGULATIONS APPLICABLE TO THE OPERATION OF THE PRIORITIES SYSTEM

[Priorities Regulation 28, Direction 18, as Amended Sept. 12, 1946]

IRON CASTINGS AND STEEL FOR URGENTLY NEEDED HOUSING ITEMS

The following amended direction is issued pursuant to Priorities Regulation 28:

(a) *What this regulation does.* During the fourth quarter of 1946, most consumers of iron castings and steel should be able to obtain adequate supplies, and the emergency assistance under Directions 12 and 13 to Order M-21 will not be required. Authorizations for merchant pig iron will be given under Direction 13. The steel industry will give special consideration to the requirements of famine relief and the production of farm machinery and the orderly distribution of steel by warehouses.

CC ratings will be assigned under the regular provisions of Priorities Regulation 28 for iron castings and steel to be delivered after September 30, 1946. This limited assistance should insure the minimum needs of all industries, including the need of manufacturers of critical products listed on Schedule I to Priorities Regulation 28. However, the manufacture of certain products required by the Veterans' Emergency Housing Program must be expanded significantly in the fourth quarter. In addition, the requirements of these products for light gauge, hot and cold rolled and galvanized sheet will be quite heavy. Consequently, to insure an orderly expansion of manufacture to the greatest extent possible, and in order to permit mills to schedule production in the most effective manner, this direction provides for the assignment of CC ratings on one application for all the iron castings and steel required for the production of each of these products during the fourth quarter.

(b) *How to apply.* A manufacturer of any product listed in paragraph (e) below should apply to the Civilian Production Administration on Form CPA-4491 on or before August 15, 1946. Separate applications must be made for each product or product group listed below. The applications must be for only the amounts of iron castings and steel to be

actually put into process in the production of the product during the fourth quarter. CC ratings for iron casing and steel will not normally be assigned for increasing inventories, and when assigned will be less than the amounts permitted by Priorities Regulation 32. The CPA may assign CC ratings for iron castings and steel required for these products if it determines that such ratings are necessary. CPA-4491 forms may be obtained at CPA Field Construction offices.

(c) *Restrictions on use of rating.* (1) A manufacturer who has been assigned ratings on Form CPA-4491 may not rate for delivery in any one month of the fourth quarter more than 45% of the iron castings or steel he is authorized to rate on Form CPA-4491.

(2) The CC rating assigned on Form CPA-4491 may be used only to place orders with the usual supplier or suppliers indicated on that form, in accordance with his usual purchase pattern, unless otherwise authorized by CPA.

(d) *Certification.* (1) Any manufacturer using a CC rating assigned on Form CPA-4491 to obtain steel must place on his order the following certification signed manually or as provided in Priorities Regulation 7.

I certify, subject to the penalties of Section 35A of the United States Criminal Code that I will use these iron castings or steel to make ----- (specify one or more of the end products listed in paragraph (e)) and that the tonnage covered by this order together with all orders rated CC placed with other producers and distributors for use in these products are not in excess of the quantity of such iron castings or steel which I am authorized to rate under the provisions of Direction 18 to Priorities Regulation 28.

The standard certifications of Priorities Regulation 3 and Priorities Regulation 7 may not be substituted for this certification.

(2) *Canadian purchasers.* In the case of a Canadian purchaser, the following certification should be placed on the order signed manually or as provided in Priorities Regulation 7:

The undersigned purchaser certifies, subject to the penalties of section 15 of the Canadian Wartime Industries Control Regulation, to the seller, to the Canadian Priorities Office, and to the Civilian Production Administration that he will use this steel only to make ----- and that the tonnage covered by this order together with all tonnages placed with other producers on orders rated CC is not in excess of the quantity of such iron castings or steel which he is authorized to rate under the provisions of General Instruction Letter No. 68 and Direction 18 to Priorities Regulation 28, and that the end product will be sold only in accordance with the terms of that letter.

(e) *List of products.* Manufacturers of the following items of types suitable for low cost housing may apply on Form CPA-4491 as described in this direction.

Items

Bath tubs
Radiation (convector and cast iron)
Furnaces, warm air, including floor and wall furnaces
Furnace pipe, fittings and duct work
Lavatories
Registers and grilles for heating systems
Sinks and sink and tray combinations, including under-sink cabinets
Steel industrially made houses, panels and sections (where principal panel material is steel)

Wiring devices, electrical of the following kinds only:

- (a) Outlet and switch boxes
- (b) Box connectors
- (c) All current-carrying devices

Builders hardware of the following kinds only:

- (a) Butts, hinges and hasps
- (b) Door locks and lock trim

- (c) Sash, screen and shelf hardware
 - (d) Night latches and deadlocks
 - (e) Spring hinges
 - (f) Sash balances and sash pulleys
- Low pressure boilers of residential heating type
- Screwed pipe fittings in the following classes:
- (a) Gray cast recessed drainage, 2 in. and under
 - (b) Gray cast steam fittings, 3 in. and under (125 lbs. S. W. P.)
 - (c) Malleable fittings, including unions, 2 in. and under (150 lbs. S. W. P.)

Issued this 12th day of September 1946.

CIVILIAN PRODUCTION
ADMINISTRATION,
By J. JOSEPH WHELAN,
Recording Secretary.

INTERPRETATION 1

ELECTRICAL WIRING DEVICES

The "wiring devices" item listed under paragraph (e) of Direction 18 to Priorities Regulation 28 includes only the "wiring devices" specified in Schedule I to Priorities Regulation 28. (Issued Aug. 30, 1946.)

[F. R. Doc. 46-16670; Filed, Sept. 12, 1946; 11:53 a. m.]

PART 4700—VETERANS' EMERGENCY HOUSING PROGRAM

[Veterans' Housing Program Order 1, Supp. 3 as Amended Sept. 12, 1946]

SMALL JOB ALLOWANCES AND CLASSIFICATION OF STRUCTURES AS TO SMALL JOB ALLOWANCES

§ 4700.4 (a) *What this supplement does.* Paragraph (d) of Veterans' Housing Program Order 1 provides that it is not necessary to get permission under the order to do one or more jobs on a structure if the cost of each job does not exceed the allowance given for the kind of structure or the kind of job involved. This supplement sets forth the small job allowances generally applicable to individual structures of various classes and lists certain specific structures falling within each class. The supplement also lists exemptions applicable to a particular kind of job. In addition, this supplement explains the rules for computing the cost of a job for the purpose of determining whether it comes within the exemption given under this supplement.

(b) *Classification of structures.* The small job allowances given under this supplement are based in general upon the kind of structure in which the job is to be done. They are not based upon the use to which the part of a structure being altered is to be put, except as provided in paragraph (c) of this supplement. If the job involved consists of changing a structure from one class to another class, the small job allowance applicable to the conversion is the allowance for the structure after the conversion, except where the conversion is from residential purposes to non-residential purposes, in which case the job is covered by paragraph (c) of this supplement. The allowance provided for in paragraph (c) is applicable to a job covered by that paragraph, even though done in a structure which, as a whole, would have a larger allowance under this paragraph. With the exception of jobs

covered by paragraph (c) of this supplement, it is not necessary to get permission under VHP-1 to do any separate construction, repair, alteration or installation job, the cost of which does not exceed the allowance given below for the individual structure involved.

(1) The small job allowance under paragraph (b) of this supplement for a structure of the kind listed below is \$400 per job.

Any individual house designed for occupancy by 5 families or less even though it is on the property of a commercial, utility, institutional or industrial concern and used for the purpose of housing employees of the commercial, utility, institutional or industrial concern.

A rectory or parsonage, even though near a church and owned by a church.

A house on a campus owned by a college and occupied by a college official.

A boarding or rooming house designed for occupancy by 10 boarders or roomers or less.

A farmhouse or other housing accommodations on a farm (except a farm bunkhouse).

Row houses separated by party walls are considered separate houses.

All private structures situated near and used in connection with one to five family houses, such as garages, piers, tool sheds, greenhouses and the like even though these may be used in part or primarily for nonresidential purposes (except on farms, see paragraph (b) (2) of this supplement).

(2) The small job allowance under paragraph (b) of this supplement for a structure of the kinds listed below is \$1,000 per job:

A boarding or rooming house designed for occupancy by more than 10 boarders or roomers.

A dormitory or fraternity.

A building used for a social club.

A service station or a commercial or service garage.

A butcher shop, bakery or other food processing establishment where most of the products which are butchered, baked or otherwise processed in the establishment are sold at retail in the establishment.

A funeral parlor or funeral home.

A radio broadcasting station.

A building in a drive-in theater, such as an enclosed projection room or a screen forming an enclosure for storage purposes, for rest rooms or for other purposes.

An individual barn or a farm building on a farm (other than a farmhouse). Chicken hatcheries, plants used to raise mushrooms and the like and farms or ranches for raising fur-bearing animals are considered "farms", wherever situated. A building on a farm used primarily for processing the products of that farm falls within this paragraph. A building situated on a farm and used primarily to process materials for use on that farm likewise falls within this category. A "farm" means a place used primarily for raising crops, livestock, dairy products or poultry for the market.

A greenhouse whether on-farm (agricultural) or off-farm (commercial).

A building used for a nursery growing trees.

A bunkhouse for labor on a farm or on the site of another establishment having a \$1,000 allowance.

A building on an experimental farm.

A parish house.

A college or university laboratory, field house or class room building.

A building in a retail or wholesale lumber yard.

A repair shop, except a plant primarily engaged in reconditioning or rebuilding equipment or articles for resale.

A drycleaning or laundering establishment, whether wholesale or retail.

An office building, whether or not owned and occupied exclusively by a transportation, utility or industrial concern (except where situated on the immediate premises of a plant having a \$15,000 allowance; see paragraph (e) below).

A publicly owned pier not used for steamship or railway purposes.

Other commercial piers and piers situated near and used in connection with structures entitled to a \$1,000 allowance.

A store.

A hotel.

An arena.

An apartment house or other residential building designed for occupancy by more than 5 families.

A bank.

A restaurant.

A nightclub.

A theater.

A warehouse including a warehouse in which products such as liquor or cheese are kept to age.

A frozen food locker plant.

A stadium.

A grandstand used for commercial or institutional purposes.

A church.

A hospital.

A school.

A college.

A publicly owned building used for public purposes.

A building used exclusively for charitable purposes.

Any other structure used for commercial or service purposes not covered by any other classification.

A tailor's or dressmaker's establishment making, repairing or altering articles for individual customers.

(3) The small job allowance under paragraph (b) of this supplement for a structure of the kinds listed below is \$15,000 per job. Paragraph (e) of VHP-1 contains separate exemptions for certain maintenance and repair work in structures covered by this paragraph.

NOTE: A structure covered by this paragraph (including a structure in a plant listed below) has an allowance of \$15,000 per job even though it is owned and operated by an educational, charitable or public organization. However, a house for 1 to 5 families owned or operated in connection with any plant listed below receives only the \$400 per job allowance described in paragraph (b) (1) of this supplement.

A factory, plant or other industrial structure which is used for the manufacturing, processing or assembling of any goods or materials;

A structure at a logging or lumber camp or at a mine;

A structure used for or in connection with the operation of a railroad, street railway, commercial airport, bus line or common or contract carrier by truck;

A research laboratory or a pilot plant;

A single motion picture set;

A structure used for oil, gas or petroleum producing, refining or distributing (except service stations and commercial or residential garages);

A structure (public or private) providing directly for electric, gas, sewerage, water, central steam heating or telephone or telegraph communication services;

A grain, coal or cement elevator.

A printing plant or newspaper publishing building.

A plant engaged in the wholesale printing, developing and enlarging of photographs.

A plant engaged in mixing and bottling syrup or soft drinks.

- A slaughterhouse, except on a farm.
- A butcher shop, bakery or other food processing establishment where most of the products which are butchered, baked or otherwise processed in the establishment are not sold at retail in the establishment.
- A government (Federal or State) printing plant or other industrial or utility building.
- A plant primarily engaged in reconditioning or rebuilding articles or equipment for resale.
- An off-farm plant engaged in pasteurizing, separating or bottling milk or making butter or cheese.
- A scrap dealer's plant if it is primarily engaged in such processing operations as briquetting, pressing, or baling light iron, cutting up heavy melting steel, breaking up cast iron, detinning cans or smelting non-ferrous materials for the purpose of making the scrap available for further use.
- A cotton compress warehouse.
- A building primarily used for a railroad station.
- A roundhouse.
- A railway or steamship pier or a pier situated near and used in connection with any structure or plant entitled to a \$15,000 allowance (Warehouses and other buildings on a pier are considered part of the pier and are not separate structures).
- A garage or work shop used primarily for a bus company or a common or contract carrier by truck.
- An industrial or utility power house, whether public or private.
- An industrial or utility pumping station for pumping gas, water or sewerage.
- A telephone exchange.
- A bunkhouse for employees of a plant covered by this paragraph, if located on the plant site.
- A hangar, repair shop, waiting room or structure used in connection with the operation of a commercial airport (an airport operated for profit and open to the public).
- A commercial or industrial research laboratory.
- A radio telephone or radio telegraph station used as an international point to point radio communication carrier.
- A pumphouse or terminal facility on an oil pipe line.
- A mine tipple.

(4) The small job allowance under paragraph (b) of this supplement for a structure of the kinds listed below is \$200 per job.

- A billboard.
- A private pier or bathhouse which is not situated near and used in connection with another structure.
- A tourist cabin whether a single cabin or one of a group of separate cabins. A cabin is considered a separate cabin if it has independent outside walls even though the space between it and the next cabin is sheltered by a roof and is used as a garage. A management building used for operating the cabins is considered a commercial building under paragraph (b) (2) of this supplement.

(c) *Small job allowances for conversion from residential purposes.* Regardless of the small job allowance given under paragraph (b) of this supplement for a particular structure, the small job allowance applicable to a job consisting of conversion to non-residential purposes of any part (or all) of a building last used for residential purposes is \$200.

(d) *Structures used for more than one purpose.* If a structure is used for more

than one purpose and might, therefore, fall within more than one of the classes indicated above, the use to which the greatest part of the structure will be put (computed on the basis of the floor area where applicable) determines the allowance. For example, if a building has three apartments occupying three floors of the building and a store on the ground floor, it is primarily residential and falls under paragraph (b) (1) of this supplement. If a building is half residential and half commercial or industrial or half residential and half agricultural, it is considered primarily residential. When alterations are being made to a building, the applicable small job allowance is the allowance applicable to the building as a whole under paragraph (b). Except in cases covered by paragraph (c), the purpose for which the particular space being altered was or is to be used does not effect the amount of the allowance.

(e) *Subordinate structures.* The allowance given for jobs on a structure applies to all subordinate or related structures situated near and used in connection with the structure. This means that office buildings, warehouses and garages situated on the immediate premises of an industrial or utility plant and used in the operation of the plant fall within paragraph (b) (3) of this supplement and the \$15,000 per job allowance applies to them. However, a "downtown" office building, even though used exclusively for one industrial or utility company, does not come under this provision, but is under paragraph (b) (2) of this supplement like other office buildings. Houses, hotels and apartment houses are never considered to be used in connection with an industrial or commercial structure, except where they form an integral part of an industrial or other structure. Bunkhouses, on the other hand, if located on the plant site are considered to be used in connection with the related structures, if any, and have the same allowance as the related structure.

(f) *Separate jobs.* For the purpose of determining whether work is exempt from VHP-1 under this supplement, a related series of operations in a structure which are performed at or about the same time or as part of a single plan or program constitute a single job. No job which would ordinarily be done as a single piece of work may be sub-divided for the purpose of coming within the allowance given under this supplement. When a building or part of a building is being converted from one purpose to another all work incidental to and done in connection with the conversion must be considered as one job. So also if a building is being renovated, improved or modernized over an extended period all work done in connection with the modernization (other than the work done before the issuance of the order) must be considered as part of one job, even though separate contracts are let for different parts of the work. However, if related work on two or more separate structures is performed, the work is not

considered one job but the work done in each structure must be considered separately under the rules stated above. For example, if two or more related structures are to be built and the cost of each does not exceed the small job allowance applicable to each structure under paragraph (b) of this supplement, each of these structures may be built without getting an authorization under VHP-1. See paragraph (f) of Supplement 2 to VHP-1 for an explanation of what jobs are exempt from the order as having been started before it became effective.

(g) *How to figure cost.* For the purpose of determining whether a particular job is exempt from VHP-1 by this supplement, the "cost" of a job means the cost of the entire construction job as estimated at the time of beginning construction. (1) The cost of a job includes the following:

The cost or value of fixtures, mechanical equipment and materials incorporated in the structure, whether or not obtained without paying for them, except the items listed in paragraph (g) (2) below. (See Supplement 1 for definitions and illustrations of fixtures and mechanical equipment.)

The cost of paid labor engaged in the construction work, regardless of who pays for it, excluding, however, the cost of paid labor engaged in working on fixtures, equipment or materials the cost of which need not be included in the cost of the job under paragraph (g) (2). If it is impracticable to allocate the labor specifically to exempt or non-exempt items, the cost of all paid labor may be divided between the work on the two different classes of items in proportion to the value of the two classes of items.

The amount paid for contractors' fees.

(2) The cost of a job does not include the following:

The cost or value of previously used fixtures, previously used mechanical equipment and previously used materials, when these have been severed from the same structure or another structure owned by the builder (the owner or occupant of the building) and are to be used without change of ownership.

The cost or value of materials used in repainting or repapering an existing structure or any unchanged part of a structure. However, this exception does not apply to painting a new structure or new parts of a structure which has been altered.

The cost or value of materials used in installing loose fill, blanket or batt insulation in existing buildings or in installing insulation on existing equipment or piping.

The cost or value of materials which were produced on the property of the owner or actual or proposed occupant of the structure, except where he is in business of producing these materials for sale (this exception does not include materials or products assembled by the builder from new or used materials not themselves excepted).

The value of unpaid labor and the cost of paid labor engaged in working on fixtures, equipment or materials, the cost of which is exempt from the cost of the job.

The cost or value of machinery and equipment other than mechanical equipment.

Architects' and engineers' fees.

The cost of site preparation and other preparatory work which does not constitute beginning construction (Supplement 2 to VHP-1 contains illustrations of work which does not constitute beginning construc-

tion and the cost of which is not included in the cost of a job).

Issued this 12th day of September 1946.

CIVILIAN PRODUCTION
ADMINISTRATION,
By J. JOSEPH WHELAN,
Recording Secretary.

[F. R. Doc. 46-16672; Filed, Sept. 12, 1946;
11:53 a. m.]

**PART 944—REGULATIONS APPLICABLE TO
THE OPERATION OF THE PRIORITIES SYSTEM**

[Priorities Reg. 28, Schedule I, as Amended
Sept. 12, 1946]

CRITICAL PRODUCTS

(a) *Introduction.* The table in this schedule lists certain of the critical products which the Civilian Production Administration has determined to be in such tight supply that they are serious threats to the national economy. (This schedule supersedes former Directions 1 through 5 and 7 through 12 to PR-28 covering critical products.) When effective assistance of other kinds is not practicable, the CPA may assign CC preference ratings under paragraph (e) of Priorities Regulation 28 for material which is needed to sustain or increase the production of these products. In addition to the rules explained in paragraph (b) below, the general rules in paragraphs (c) and (d) of Priorities Regulation 28 governing the application for and assignment of CC ratings are also applicable. Especially important is paragraph (d)

NOTE: Table amended Sept. 12, 1946.

(1) of Priorities Regulation 28, requiring a determination that the use of substitute and less scarce materials is not practicable, that reasonable efforts have been made to get the required item without a rating, and that a rating is required to obtain the item by the latest date and in the minimum quantity practicable after taking into consideration material in inventory and available without a rating.
(b) *Explanation of table.*

Column I—Critical products. Column I lists the critical products for which CC ratings may be granted to sustain or increase production. When "specialized machinery" for another critical product is listed in Column I, it includes only machinery and equipment designed solely for the production of that critical product. It does not include general types of equipment suitable for other use even though a particular piece of equipment is designed and built expressly for a producer of the critical product.

Column II—Persons eligible. Column II states the persons who may apply for CC ratings. Where Column VI indicates that CC ratings may be assigned for construction, the builder or contractor may apply instead of the person listed.

Column III—Production materials. (1) If the word "yes" appears in Column III, the CPA may assign CC ratings to the person named in Column II to get production materials needed to make the item listed in Column I regardless of the applicant's minimum economic rate of operation. Where the applicant regularly sells materials as maintenance, repair or operating supplies for the item he makes, CC ratings may also be assigned to him for such supplies or for materials needed to make them. Applications for CC ratings for textile fabrics or yarns should be made under Priorities Regulation 28A, and CC ratings may be assigned under para-

graph (d) of that Regulation in accordance with subparagraph (d) (5) (1).

(2) If the word "no" appears in Column III, CC ratings will be assigned for production materials only as provided in Priorities Regulation 28. The same rule applies to any production materials expressly excluded from Column III.

Column IV—Capital equipment. (1) If the word "yes" appears in Column IV, the CPA may assign CC ratings to the person named in Column II to get capital equipment which either (i) will result in a substantial increase in production of the item listed in Column I, or (ii) is needed to replace present operating equipment which is in danger of imminent breakdown.

(2) Where the word "no" appears in Column IV, CC ratings will be assigned for capital equipment only as provided in Priorities Regulation 28. The same rule applies to any capital equipment expressly excluded from Column IV.

Column V—MRO. (1) If the word "yes" appears in Column V, the CPA may assign CC ratings to the person named in Column II to get maintenance, repair and operating supplies (MRO) which he needs to use in making the item listed in Column I.

(2) If the word "no" appears in Column V, CC ratings will be assigned for MRO only as provided in Priorities Regulation 28.

Column VI—Construction. (1) If the word "yes" appears in Column VI, the CPA may assign CC ratings to the person named in Column II, or to his builder, for material needed for incorporation in new plants or in expanded or modernized old ones where increased production of the item listed in Column I will result, or where the construction is necessary to prevent a loss of production.

(2) If the word "no" appears in Column VI, CC ratings will be assigned for construction materials only as provided in Priorities Regulation 28.

I Critical products	II Person eligible	III Production materials	IV Capital equipment	V MRO	VI Construction
Alcohol (produced from non-food materials): Normal butyl alcohol.....	Producer.....	No.....	Yes.....	Yes.....	No.....
Industrial ethyl alcohol.....	do.....	No.....	Yes.....	Yes.....	No.....
Synthetic methanol.....	do.....	No.....	Yes.....	Yes.....	No.....
Asbestos-cement siding shingles and flat sheets (products made from asbestos fibres and cement).....	do.....	No.....	Yes (except specialized machinery for asbestos-cement siding shingles and flat sheets).....	Yes.....	Yes.....
Asbestos-cement siding shingle and flat sheet specialized machinery.....	do.....	Yes.....	Yes.....	Yes.....	No.....
Asphalt and tarred roofing products (smooth surfaced roll roofing, mineral surfaced roll roofing, strip and individual asphalt shingles, mineral surfaced insulation board, laminated asphalt felt and mastic core type boards, saturated felts, dry roofing felts, and saturated or coated sheathing papers).....	do.....	No.....	Yes (except specialized machinery for asphalt and tarred roofing products).....	Yes.....	Yes.....
Asphalt and tarred roofing products specialized machinery.....	do.....	Yes.....	No.....	Yes.....	No.....
Boilers, low pressure for residential heating.....	do.....	Yes.....	Yes (replacement only).....	Yes.....	No.....
Builders' hardware, of the following kinds only: (a) Butts, hinges and hasps; (b) Door locks and lock trim; (c) Sash, screen and shelf hardware; (d) Night latches and deadlocks; (e) Spring hinges; (f) Sash balances and sash pulleys.....	Manufacturer.....	Yes.....	Yes (replacement only).....	Yes.....	No.....
Building board (board made from wood pulp, vegetable fibres, pressed paper stock, or multiple piles of fibred stock).....	Producer.....	No.....	Yes (except specialized machinery for building board).....	Yes.....	Yes.....
Building board specialized machinery.....	do.....	Yes.....	No.....	Yes.....	No.....
Castings, malleable iron and gray iron, including cast iron soil pipe, cast iron pressure pipe, and railroad car brake shoes.....	Producer (foundry).....	Yes.....	Yes.....	Yes.....	Yes.....
Cement, portland.....	Producer.....	Yes.....	Yes (replacement only).....	Yes.....	Yes (at existing plants only).....
Clay building products (common and face brick, clay structural tile and clay sewer pipe).....	Manufacturer.....	Yes.....	Yes (except specialized machinery for clay building products).....	Yes.....	Yes.....
Clay building products specialized machinery (such as de-airing machines, extrusion heads, clay grinders and pulverizers, and brick presses).....	do.....	Yes.....	No.....	Yes.....	No.....
Coal, of the following kinds only: high grade metallurgical and by-product coking coal and double screened domestic coal in the areas comprising Bituminous Producing Districts 1, 2, 3, 4, 6, 7, 8, 9, 10, 11 and 13 (as defined in SPAW Regulation 27) and the anthracite fields of Pennsylvania.....	Producer.....	No.....	Yes (except underground Coal mining machinery).....	Yes.....	Yes (at present mines only).....
Coal mining machinery, underground.....	Manufacturer.....	Yes.....	Yes.....	Yes.....	No.....

I Critical products	II Person eligible	III Production materials	IV Capital equipment	V MRO	VI Construction
Concrete building products (light weight and heavy weight aggregate concrete blocks and cement brick).	Manufacturer.....	Yes (cinders, burned clay or shale, and blast furnace slag, only).	Yes (except specialized machinery for concrete building products).	Yes.....	Yes.
Concrete building products specialized machinery (such as concrete block and brick machines and attachments, including concrete mixers and skip loaders as commonly used in the concrete products industry).	do.....	Yes.....	No.....	Yes.....	No.
Furnace pipe, fittings and duct work.....	do.....	Yes.....	Yes (replacement only).....	Yes.....	No.
Furnaces, warm, air, including floor and wall furnaces.	Producer.....	Yes (except iron and steel products in the forms and shapes listed in Schedule I to Order M-21).	Yes.....	Yes.....	Yes.
Gypsum board and gypsum lath.....	do.....	No.....	Yes (except specialized machinery for gypsum board and gypsum lath).	Yes.....	Yes.
Gypsum board and gypsum lath specialized machinery.	do.....	Yes.....	No.....	Yes.....	No.
Lead.....	Producer (mines and smelters).....	Yes.....	Yes.....	Yes.....	Yes.
Logs.....	Producer (any person engaged in felling or bucking trees or transporting the yield from felled trees to the points of delivery for manufacture or shipment).	No.....	Yes (except special equipment produced only for use in log or sawmill operations).	Yes.....	Yes.
Lumber.....	Producer (operator of any plant, stationary or portable, which produces lumber not further manufactured than by sawing, resawing, passing lengthwise through a standard planing machine, cross-cutting to length and working, but not including any establishment known in the trade as a "distribution yard", engaged in either retail or wholesale business, even though it may process lumber on special orders from customers).	No.....	Yes (except special equipment produced only for use in log or sawmill operations).	Yes.....	Yes. ¹
Millwork, suitable for housing construction.....	Producer.....	No.....	Yes.....	Yes.....	Yes (at existing plants only).
Motors, electric, fractional horsepower AC.....	Manufacturer.....	Yes (except electric sheet steel).	Yes.....	Yes.....	Yes.
Penicillin.....	Producer.....	Yes.....	Yes.....	Yes.....	Yes.
Pipe fittings, screwed, in the following classes: (a) Gray cast recessed drainage, 2" and under; (b) Gray cast steam fittings, 3" and under (125 lbs. S. W. P.); (c) Malleable fittings including unions, 2" and under (150 lbs. S. W. P.).	Manufacturer.....	Yes.....	Yes (replacement only).....	Yes.....	No.
Plumbing fixtures (of the following types, in residential-design models only: bathtubs; lavatories; laundry trays, sinks, sink-and-tray combinations; shower stalls, receptors, stall-and-receptor combinations; water closet bowls, tanks. Trim is not included.)	Producer.....	No.....	Yes.....	Yes.....	No.
Plywood, softwood.....	do.....	No.....	Yes.....	Yes.....	Yes (at existing plants only).
Presses, mechanical, power-driven, 150 ton and over.	do.....	Yes.....	No.....	Yes.....	No.
Pulpwood.....	do.....	No.....	Yes.....	Yes.....	Yes.
Radiation, convector and cast iron.....	Producer.....	Yes.....	Yes.....	Yes.....	Yes.
Registers and grilles for heating systems.....	Manufacturer.....	Yes.....	Yes (replacement only).....	Yes.....	No.
Rosin (formerly covered by direction 10).....	Producer.....	Yes.....	Yes.....	Yes.....	Yes.
Rubber:					
GRI.....	do.....	Yes.....	Yes (replacement only) ²	Yes.....	Yes.
GRS.....	do.....	Yes.....	Yes (replacement only) ²	Yes.....	Yes.
Reclaimed.....	do.....	No.....	Yes.....	Yes.....	Yes.
Steel, electrical high silicon sheet.....	do.....	No.....	Yes.....	Yes.....	Yes.
Streptomycin.....	do.....	Yes.....	Yes.....	Yes.....	Yes.
Titanium dioxide.....	do.....	Yes.....	Yes.....	Yes.....	Yes.
Veneer, softwood.....	do.....	No.....	Yes.....	Yes.....	Yes (at existing plants only).
Wire, copper magnet.....	do.....	Yes.....	Yes.....	Yes.....	Yes.
Wiring devices (electrical) of the following kinds only: (1) Sockets, lampholders, and lamp receptacles—medium screw base types—lighting fixtures and portable lamps not included. (A lampholder consists of a socket and a housing (generally one-piece) which attaches directly to a ceiling or wall outlet, without intervening suspending or protruding devices. It may be designed so that shades and other similar appurtenances may be attached, but, in that event, the appurtenances are not part of the lampholder itself.) (2) Convenience receptacles (outlets)—types suitable for residential use. (3) Toggle switches—types designed specifically for tools and appliances not included. (4) Wall and face plates. (5) Outlet, switch, and receptacle boxes—types suitable for residential use—covers, hangers, supports, and clamps included. (6) Box connectors for residential-type metallic or nonmetallic-sheathed cable.	do.....	Yes (except phenolic resin molding compound; see Schedule I21 to Order M-300).	Yes (except specialized machinery for wiring devices).	Yes.....	No.
Woodworking machinery, including power driven saw blades and saw bits, for the production of logs, lumber, millwork, flooring and plywood.	do.....	Yes.....	Yes.....	Yes.....	No.

¹ CC ratings will be assigned for special repair parts for underground coal mining machinery only where the repair part is essential for the continued operation of the mine and then only where it will not interfere with delivery of mining machinery for more essential purposes.

² CC ratings for construction for logs, lumber, and pulpwood will be assigned only for construction at existing plants or at plants which need to be relocated because of increased availability of timber, manpower or transportation facilities.

³ Additional equipment only for increased production of Petroleum Butadiene.

⁴ CC ratings will be assigned for capital equipment to increase production of portland cement only in areas where the CPA finds that the degree of local shortage is materially greater than the degree of national shortage.

Issued this 12th day of September 1946.

CIVILIAN PRODUCTION
ADMINISTRATION
By J. JOSEPH WHELAN,
Recording Secretary.

[F. R. Doc. 46-16671; Filed, Sept. 12, 1946;
11:53 a. m.]

PART 1010—SUSPENSION ORDERS

[Suspension Order S-969]

GEORGE L. DUBIN AND DUBIN CONSTRUCTION
CORP.

George L. Dubin and the Dubin Construction Corporation, 1925 Lee Road, Cleveland Heights, Ohio, began after March 30, 1946, without authorization from the Civilian Production Administration the construction of a building to be used as a dwelling located at 3165 South Moreland Boulevard, Shaker Heights, Ohio, the estimated cost of which was in excess of \$400.00, in violation of Veterans Housing Program Order 1. This violation has diverted critical materials to uses not authorized by the Civilian Production Administration. In view of the foregoing, it is hereby ordered that:

§ 1010.969 *Suspension Order No. S-969.* (a) Neither George L. Dubin, the Dubin Construction Corporation, their successors and assigns, nor any other person, shall do any further construction on the building to be used as a dwelling at 3165 South Moreland Boulevard, Shaker Heights, Ohio, including putting up, completing or altering the structure, unless hereafter authorized in writing by the Civilian Production Administration.

(b) George L. Dubin and the Dubin Construction Corporation shall refer to this Order in any application or appeal which they may file with the Civilian Production Administration for priorities assistance.

(c) Nothing contained in this order shall be deemed to relieve George L. Dubin and the Dubin Construction Corporation, their successors and assigns, from any restriction, prohibition or provision contained in any other order or regulation of the Civilian Production Administration except insofar as the same may be inconsistent with the provisions hereof.

Issued this 12th day of September 1946.

CIVILIAN PRODUCTION
ADMINISTRATION,
By J. JOSEPH WHELAN,
Recording Secretary.

[F. R. Doc. 46-16673; Filed, Sept. 12, 1946;
11:53 a. m.]

PART 4600—RUBBER, SYNTHETIC RUBBER
AND PRODUCTS THEREOF

[Rubber Order R-1, Appendix II as amended
Aug. 15, 1946, Amdt. 1]

Appendix II, as amended August 15, 1946, List 15, *Use of Tire-Type High-Tenacity Rayon Cord, Fabric or Yarn*, is hereby further amended by adding a new third subparagraph in paragraph (c) reading as follows:

A Canadian manufacturer using tire-type high-tenacity rayon cord fabric or yarn may obtain it by certifying on his purchase order in substantially the following form, signed by an authorized official:

The undersigned purchaser hereby certifies, subject to the penalties of Section 15 of the Canadian Wartime Industries Control Regulations, to the seller, to the Canadian Priorities Officer and to the Civilian Production Administration, that ----- lbs. of rayon listed on the attached purchase order are being purchased for use in Canada and that the attached purchase order has been approved by the Canadian Rubber Controller.

(Sec. 2 (a), 54 Stat. 676, as amended by 55 Stat. 236 and 56 Stat. 177; E. O. 9024, 7 F. R. 329; E. O. 9040, 7 F. R. 527; E. O. 9125, 7 F. R. 2719; E. O. 9246, 7 F. R. 7379, as amended by E. O. 9475, 9 F. R. 10817; WPB Reg. 1 as amended Dec. 31, 1943, 9 F. R. 64)

Issued this 12th day of September 1946.

CIVILIAN PRODUCTION
ADMINISTRATION,
By J. JOSEPH WHELAN,
Recording Secretary.

[F. R. Doc. 46-16669; Filed, Sept. 12, 1946;
11:52 a. m.]

Chapter XI—Office of Price Administration

PART 1367—FERTILIZERS
[RMPR 205, Amdt. 16]

FERTILIZER RAW MATERIALS

A statement of the considerations involved in the issuance of this amendment, issued simultaneously herewith, has been filed with the Division of the Federal Register.

Revised Maximum Price Regulation 205 is amended in the following respects:

1. Paragraph (a) of section 9 is amended to read as follows:

(a) *Washington, Oregon, California and Arizona.* (1) The maximum price that may be charged for domestic sulphate of ammonia delivered to any destination in Washington, Oregon, California and Arizona shall be \$36.50 per ton in bulk and \$38.00 per ton in bags: *Provided*, That on any shipments made to destinations in Washington and Oregon where the freight charges exceed \$7.21 per ton from Ironton, Utah, to such destination, such excess freight charges may be added to the maximum price: *And provided further*, That on any shipments made to destinations in California and Arizona where the freight charges exceed \$4.53 per ton from Shell Point, California, to such destination, such excess freight charges may be added to the maximum price.

(2) The maximum price that may be charged for imported sulphate of ammonia delivered to any destination in Washington, Oregon, California and Arizona shall be \$40.15 per ton in bulk and \$41.80 per ton in bags.

2. Paragraph (b) of section 22 is amended to read as follows:

(b) *Granulated triple superphosphate.* The maximum price, as established under (1), (2) or (3) above, plus \$2.00 per ton.

This amendment shall become effective September 17, 1946.

Issued this 12th day of September 1946.

PAUL A. PORTER,
Administrator.

[F. R. Doc. 46-16577; Filed, Sept. 11, 1946;
4:46 p. m.]

PART 1340—FUEL

[MPR 120, Amdt. 163]

BITUMINOUS COAL DELIVERED FROM MINE OR
PREPARATION PLANT

A statement of the considerations involved in the issuance of this amendment, issued simultaneously herewith, has been filed with the Division of the Federal Register.

Maximum Price Regulation No. 120 is hereby amended in the following respects:

1. Sections 1340.210 (a) (16) and 1340.210 (a) (16) (i) are amended in the following respects:

The types of mines and amounts in cents per net ton set opposite District No. 13 are amended to read as follows:

District No.:	Cents per net ton
13 All.....	00

2. Section 1340.224 is amended to read as follows:

§ 1340.224 *Appendix M: Maximum prices for bituminous coal produced in District No. 13.* (a) The maximum prices set forth in paragraph (b) of this section are subject to the maximum price instructions provided in § 1340.210.

(b) The following maximum prices are established in cents per ton of 2,000 pounds. In the case of a rail or river shipment (which includes coal delivered by truck or wagon to a rail or river loading point) the maximum price is f. o. b. transportation facilities at the rail or river loading point. In the case of a truck or wagon shipment (i. e., delivery made entirely by truck or wagon without intervening rail shipment) the maximum price is f. o. b. the mine or preparation plant.

(1) (i) Maximum prices in cents per net ton for coals produced at underground mines for shipment to all destinations, by all methods of transportation (except truck or wagon), and for all uses, from all mines in Subdistrict No. 1.

Subdistrict No. 1 (Alabama) coals produced at any and all mines in the following price group numbers	Maximum prices by size group Nos.							
	1 to 5 incl.	6, 8, 10	7, 9, 11	12, 14, 15, 16	13, 19, 20, 21	17, 18	22, 23	
1.....	472	472	462	467	457	462	452	
2.....	487	487	477	487	477	487	477	
3.....	497	497	487	497	487	487	477	
4.....	542	532	522	522	512	512	502	
5.....	537	537	527	537	527	527	517	
6.....	652	602	592	512	502	492	482	
7.....	682	632	622	557	547	547	537	
8.....	812	672	662	582	572	542	532	
9.....	602	577	567	527	517	517	507	

(a) Maximum price per net ton for smithing coal in all size groups shall be 682 cents.

(ii) Maximum prices in cents per net ton for coals produced at strip mines for shipment to all destinations, by all methods of transportation (except truck or wagon), and for all uses from all mines in Subdistrict No. 1.

Subdistrict No. 1 (Alabama) coals produced at any and all mines in the following price group numbers	Maximum prices by size group numbers							
	1 to 5 incl.	6, 8, 10	7, 9, 11	12, 14, 15, 16	13, 19, 20, 21	17, 18	22, 23	
1.....	395	395	385	390	380	385	375	
2.....	410	410	400	410	400	410	400	
3.....	420	420	410	420	410	410	400	
4.....	465	455	445	445	435	435	425	
5.....	460	460	450	460	450	450	440	
6.....	575	525	515	435	425	415	405	
7.....	605	555	545	480	470	470	460	
8.....	735	595	585	505	495	465	455	
9.....	525	500	490	450	440	440	430	

(a) Maximum price per net ton for smithing coal in all size groups by all methods of transportation shall be 605 cents.

(2) (i) Maximum prices in cents per net ton for coals produced at underground mines for delivery entirely by truck or wagon to all destinations and for all uses except smithing coal, from all mines in Subdistrict No. 2.

Subdistrict No. 2 (Alabama) coals produced at any and all mines in the following price group numbers	Maximum prices by size group numbers							
	1 to 5 incl.	6, 8, 10	7, 9, 11	12, 14, 15, 16	13, 19, 20, 21	17, 18	22, 23	
1.....	647	597	577	562	552	537	527	
2.....	627	597	577	547	537	522	487	
3.....	617	607	587	557	547	537	527	
4.....	607	577	557	532	522	522	512	
5.....	587	562	572	537	527	522	512	
6.....	552	547	537	517	507	522	502	
7.....	542	557	537	502	492	497	462	

(a) Maximum price per net ton for smithing coal in all size groups shall be 682 cents.

(ii) Maximum prices in cents per net ton for coals produced at strip mines for delivery entirely by truck or wagon to all destinations and for all uses except smithing coal from all mines in Subdistrict No. 2.

Subdistrict No. 2 (Alabama) coals produced at any and all mines in the following price group numbers	Maximum prices by size group numbers							
	1 to 5 incl.	6, 8, 10	7, 9, 11	12, 14, 15, 16	13, 19, 20, 21	17, 18	22, 23	
1.....	570	520	500	485	475	460	450	
2.....	550	520	500	470	460	445	410	
3.....	540	530	510	480	470	460	450	
4.....	530	500	480	455	445	445	435	
5.....	510	505	495	460	450	455	435	
6.....	475	470	460	440	430	445	425	
7.....	465	480	460	425	415	420	385	

(a) Maximum price per net ton for smithing coal in all size groups shall be 605 cents.

(3) Specific descriptions of size group numbers referred to in subparagraphs (1) and (2) of this paragraph (b).

Size group numbers and description

1 to 5, inclusive. All single-screened lump coals and all double-screened raw, washed or air-cleaned egg coals, bottom size larger than 1/2", and top size larger than 3".

6, 8 and 10. All double-screened washed or air-cleaned nut and chestnut coals top size not exceeding 3".

7, 9 and 11. All double-screened raw, nut and chestnut coals, top size not exceeding 3".

12, 14, 15 and 16. Washed or air-cleaned straight mine run; no fines removed. Washed or air-cleaned mine run, modified by the removal of any intermediate size or sizes; no fines removed. All washed or air-cleaned mine run resultants larger than 3"; no fines removed.

13, 19, 20 and 21. Raw straight mine run; no fines removed. Raw mine run, modified by the removal of any intermediate size or sizes; no fines removed. All raw mine run resultants larger than 3"; no fines removed.

17 and 18. All washed or air-cleaned mine run resultants and screenings, top size not exceeding 3".

22 and 23. All raw mine run resultants and screenings, top size not exceeding 3".

(4) (i) Maximum prices in cents per net ton for coals produced at underground mines for shipment to all destinations by all methods of transportation (except truck or wagon) and for all uses, from all mines in Subdistrict Nos. 3 and 5.

Special price instruction. The prices listed herein are for raw coal. Maximum prices for coals mechanically cleaned or washed shall be those listed herein, plus 10 cents per ton.

Subdistricts Nos. 3 rail shipment, and 5 river shipment (Tennessee and Georgia) coals produced at any and all mines in the following price group numbers	Maximum prices by size group numbers ¹							
	1, 2, 3	4, 5, 6	7, 8, 9	10, 11, 12	13, 14			
10.....	522	472	462	442	402			

¹ The maximum price for rail shipment for all uses for coals included in size groups Nos. 7, 8 and 9 from non-rail connected mines in maximum price group No. 10 shall not exceed 487 cents per ton f. o. b. the transportation facilities at the rail shipping point.

(a) Maximum price per net ton for smithing coal in all size groups by all methods of transportation shall be 657 cents.

(ii) Maximum prices in cents per net ton for coal produced at strip mines for shipment to all destinations by all methods of transportation (except truck or wagon) and for all uses except smithing coal from mines in Subdistricts 3 and 5.

Special price instruction. The prices listed herein are for raw coal. Maximum prices for coals mechanically cleaned or washed shall be those listed herein, plus 10 cents per ton.

Subdistricts Nos. 3 rail shipment, and 5 river shipment (Tennessee and Georgia) coals produced at any and all mines in the following price group numbers	Maximum prices by size group numbers							
	1, 2, 3	4, 5, 6	7, 8, 9	10, 11, 12	13, 14			
10.....	445	395	385	365	325			

¹ The maximum price for rail shipment for all uses for coals included in size group Nos. 7, 8 and 9 from non-rail connected mines in Maximum Price Group No. 10 shall not exceed 416 cents per ton f. o. b. the transportation facilities at the rail shipping point.

(a) Maximum price per net ton for smithing coal in all size groups by all methods of transportation shall be 580 cents.

(b) Special price instructions for Subdistrict No. 5, river shipments:

(1) In computing maximum prices for shipment by river for all sizes, for free alongside delivery via the Tennessee River to f. a. s. customers in the States of Tennessee and Alabama, there may be added to the above prices a sum not in excess of the actual transportation costs for rail or truck shipment to the river shipping point determined in a reasonable manner, but in no event to exceed the lowest common carrier rate for a haul between the same points.

(2) The maximum price for Size Group Nos. 7, 8 and 9 for shipment for all uses via the Tennessee River and connecting waterways to f. a. s. customers in states other than Tennessee and Alabama shall be 537 cents per net ton for coals produced at underground mines, and 460 cents per net ton for coals produced at strip mines f. o. b. river loading point.

(5) (i) Maximum prices in cents per net ton for coals produced at underground mines for delivery entirely by truck or wagon to all destinations and for all uses, from all mines in Subdistrict No. 4.

Subdistrict No. 4 (Tennessee and Georgia) coals produced at any and all mines in the following truck price group numbers	Maximum prices by size group numbers				
	1, 2, 3	4, 5, 6	7, 8, 9	10, 11, 12	13, 14
8.....	602	522	497	467	437
9.....	577	522	497	467	462
10.....	577	522	467	487	467
11.....	567	512	497	467	452
12.....	587	522	497	467	452
13 White County, Tenn.....	512	447	457	397	392

(a) Maximum price per net ton for smithing coal in all size groups shall be 657 cents.

(ii) Maximum price in cents per net ton for coals produced at strip mines for delivery entirely by truck or wagon to all destinations and for all uses except smithing coal from mines in Subdistrict No. 4.

Subdistrict No. 4 (Tennessee and Georgia) coals produced at any and all mines in the following truck price group number—	Maximum prices by size group numbers				
	1, 2, 3	4, 5, 6	7, 8, 9	10, 11, 12	13, 14
8.....	525	445	420	390	360
9.....	500	445	420	390	385
10.....	500	445	420	410	390
11.....	490	435	420	390	375
12.....	510	455	420	390	375
13 White County, Tenn.....	435	370	380	320	315

(a) Maximum price per net ton for smithing coal in all size groups shall be 580 cents.

(6) Specific descriptions of size group numbers referred to in subparagraphs (4) and (5) of this paragraph (b), including White County, Tenn.

Size group numbers and description

1 to 3, inclusive. All single-screen lump coals and all double-screen egg coals, top size larger than 2".

4 to 6, inclusive. All double-screened nut, pea and stoker coals, top size not exceeding 2".

7 to 9, inclusive. Straight mine run; no fines removed. Mine run, modified by the removal of any intermediate size or sizes; no fines removed. All mine run resultants larger than 2"; no fines removed.

10 to 12, inclusive. Screenings, larger than 3/4" but not exceeding 2".

13 and 14. Screenings, top size not exceeding 3/4".

(7) The charge for a chemical, oil or waxing treatment to allay dust or prevent freezing shall not exceed: 10 cents per net ton on coals produced at and shipped from a mine in Tennessee or Georgia; 15 cents per net ton for coals produced at and shipped from a mine in Alabama.

A producer who was rendering the service of supplying a chemical or oil treatment in the period October 1-15, 1941, and was making a charge for the service may continue to make the same charge as provided in § 1340.210 (a) (10).

A producer, who was not rendering the service of supplying a chemical or oil treatment in the period October 1-15, 1941, and is now prepared to do so or a producer who was performing the service but was not charging for it, may charge an amount not in excess of 10 cents per net ton for such service where: First, the purchaser of the coal requires it; second, the producer is equipped with adequate facilities for the treatment of coal; third, the treatment is performed in an adequate and thorough manner; fourth, the charge for the service is separately stated on the producer's invoice or other memorandum of sale; and fifth, the producer has filed a report with the Solid Fuels Branch, Office of Price Administration, Washington 25, D. C., designating the service he expects to perform and describing the facilities and materials he will use in performing the services. In the event there appears to be an inadequate basis for making the charge, the Office of Price Administration may at any time deny permission to make the charge as to future transactions by notice to the producer in writing.

(8) Identification by mine index number of mines in the price group numbers specified in subparagraphs (1) and (4) of this paragraph (b). Following is a statement on the mines in each such price group. A seller of coal produced at a mine identified by mine index number shall first determine the price group number applicable to the mine. He shall then use the maximum prices applicable to the mines in the same price group number, as set forth in this paragraph (b), unless otherwise specifically provided herein.

Mine Index Nos. 30 through 54, 82, 104, 118, 127, 155, 165, 215, 238, 303, 331, 573, 616, 621, 755, 1122, 1133, 1156, 1226, 1249, 1274, 1275, 1338, 1366, 1389, 1390, 1391, 1393, 1394, 1395, 1407, 1410, 1411, 1413, 1417, 1425, 1427, 1431, 1445, 1454, 1456, 1457, 1459, 1460, 1472, 1494, 1514, 1522, 1523, 1527, 1531, 1557, 1581, 1582, 1584, 1585, 1591, 1595, 1624, 1660, 1662, 1663, 1666, 1667, 1674, 1684, 1701, 1714, 1748, 1749, 1752, 1760, 1762, 1766, 1771, 1775, 1782, 2007, 2008, 2009, 2013, 2016, 2022, 2025, 2028, 2029, 2033, 2039, 2041, 2047, 2068 are in Price Group No. 1.

Mine Index Nos. 67, 68, 1465, 1492, 1690 are in Price Group No. 2.

Mine Index Nos. 59, 61 through 66, 71, 72, 73, 114, 115, 199, 283, 299, 310, 311, 313, 332, 357, 362, 371, 381, 383, 852, 1039, 1105, 1106, 1162, 1203, 1231, 1250, 1288, 1289, 1351, 1375, 1376, 1377, 1412, 1418, 1419, 1496, 1526, 1533, 1569, 1570, 1571, 1622, 1657, 1661, 1706, 1709, 1755, 1773, 2040, 2067 are in Price Group No. 3.

Mine Index Nos. 55, 56, 57, 70, 81, 142, 571, 641, 649, 668, 749, 751, 1136, 1137, 1224, 1256, 1261, 1278, 1293, 1396, 1436, 1437, 1438, 1439, 1440, 1453, 1464, 1470, 1484, 1502, 1510, 1546, 1635, 1742, 2010, 2012, 2026, 2027, 2038, 2064 are in Price Group No. 4.

Mine Index Nos. 74 through 78, 83, 113, 136, 141, 173, 193, 194, 196, 198, 213, 221, 229, 298, 301, 314, 317, 326, 339, 342, 356, 367, 385, 386, 390, 744, 1059, 1128, 1215, 1271, 1276, 1287, 1309, 1313, 1349, 1354, 1357, 1360, 1362, 1372, 1373, 1374, 1379, 1402, 1403, 1408, 1416, 1433, 1466, 1520, 1521, 1525, 1532, 1547, 1561, 1567, 1640, 1650, 1652, 1653, 1669, 1670, 1683, 1687, 1693, 1704, 1721, 1722, 1744, 1746, 1747, 1756, 1757, 1758, 1759, 1767, 1769, 1786, 2048, 2049, 2073 are in Price Group No. 5.

Mine Index Nos. 1, 2, 7, 9, 10 through 15, 17, 29, 103, 111, 128, 130, 135, 139, 166, 171, 212, 318, 509, 514, 564, 566, 568, 569, 624, 665, 677, 678, 680, 683, 684, 686, 781, 804, 805, 808, 855, 856, 902, 910, 984, 994, 1001, 1077, 1095, 1180, 1181, 1192, 1213, 1243, 1257, 1258, 1259, 1273, 1331, 1350, 1415, 1420, 1424, 1447, 1471, 1491, 1512, 1513, 1516, 1528, 1529, 1534, 1586, 1630, 1645, 1646, 1676, 1694, 1740, 1768, 1778, 1779, 1780, 1786, 2006, 2023, 2035, are in Price Group No. 6.

Mine Index Nos. 16, 18, 19 through 24, 106 through 110, 121, 122, 123, 124, 133, 144, 150, 151, 152, 153, 157, 182, 183 through 191, 241, 247, 249, 253, 404, 408, 411, 418, 421, 422, 424, 426, 427, 434 through 439, 450, 453, 455, 459, 460, 462, 466, 472, 480, 484, 485, 488, 489, 491, 492, 500, 519, 522, 538, 541, 557, 565, 570, 574, 577, 579, 581, 582, 583, 584, 586, 591, 592, 594, 595, 597, 600, 608, 609, 610, 612, 617, 622, 627, 629, 631, 632, 636 through 640, 643 through 648, 650, 657, 658, 664, 670, 687, 763, 764, 765, 768, 780, 786, 790, 792, 793, 795, 838, 865, 867, 881, 897, 911, 922, 926, 949, 963, 965, 972, 985, 987, 1007, 1008, 1010, 1013, 1015, 1022, 1023, 1038, 1074, 1075, 1076, 1078, 1126, 1164, 1166, 1167, 1174, 1229, 1254, 1291, 1295, 1306, 1308, 1317 through 1330, 1333, 1334, 1369, 1381, 1383 through 1387, 1426, 1442, 1444, 1449, 1455, 1458, 1467, 1476, 1478, 1479, 1481, 1482, 1498, 1518, 1519, 1539, 1543, 1547, 1549, 1551, 1555, 1558, 1572 through 1576, 1578, 1583, 1587, 1604, 1607 through 1618, 1641, 1642, 1647, 1648, 1649, 1654, 1665, 1672, 1673, 1685, 1686, 1731 through 1735, 1777, 2011, 2014, 2015, 2019, 2024, 2030, 2032, 2036, 2037, 2042, 2043, 2046, 2051, 2052, 2054 are in Price Group No. 7.

Mine Index Nos. 3, 4, 6, 8, 195, 359, 1599, 1623 are in Price Group No. 8.

Mine Index Nos. 5, 58, 69, 80, 222, 233, 262, 263, 266 through 271, 512, 517, 968, 1072, 1232, 1544, 1545, 1556, 1598, 2018, 2057 are in Price Group No. 9.

All mine index numbers in Subdistricts Nos. 3 and 5 (Tennessee and Georgia) shipping coal by rail or river are in Price Group No. 10.

(9) Identification by counties and seams of mines in the price group numbers specified in subparagraphs (2) and (5) of this paragraph (b). Following is a table of counties, seams and price group numbers.

A seller of coal produced at a mine from any seam in these counties shall first determine the price group number applicable to the mine, as indicated in this table. He shall then use the maximum prices applicable to the mines in the same price group number, as set forth in this paragraph (b), unless otherwise specifically provided herein.

ALABAMA—SUBDISTRICT NO. 2

County	Seam	Truck price group number	
Bibb	Blue Gould, Clark, Gibson, Gould, Thompson, Wadsworth, Woodstock, Youngblood.	2	
Blount	All others	7	
	Berry Mountain	2	
	Black Creek, Taitte Gap	3	
Cherokee	Underwood	4	
	All others	7	
Cullman	All seams	5	
DeKalb	do	1	
Etowah	Black Creek, Lookout Mountain, Payne.	1	
	All others	3	
Fayette	All-seams	4	
Jackson	Corona	5	
	Cobb	6	
Jefferson	All others	7	
	All seams	5	
Madison	Black Shale, Buck, Clark, Gould, Harkness, Hartley, Helena, Helena No. 3, Henry Ellen, Leaf, Lower Helena, Ratliff, Thompson, Upper Gould, Wadsworth.	2	
	Black Creek, Jefferson	3	
	Pratt, Pratt-America	5	
	America, Blue Creek, Harkness (Mine Index No. 751 only), Nickle Plate.	6	
	Bragg, Guin, Jagger, Low Nunnally, MaryLee, Mt. Carmel, Upper Helena, Upper Nunnally.	7	
	All others	7	
	Marion	All seams	5
	Saint Clair	do	2
	Shelby	Helena, Henry Ellen (Mine Index No. 1556 only), Wadsworth.	1
		Broken Arrow, Hammond, Harkness, Marion, Henry Ellen	5
	Tuscaloosa	Coke Seam	1
		Buck Clark-Cholson, Dogwood, Harkness, Helena, Maylens-Climax, Montevallo, Moyle, Underwood, Upper Dogwood, Wadsworth.	2
Walker	All others	7	
	Black Creek, Chambers	1	
Winston	Bowers, Carter, Johnson, Milldale, North River, Perkins, River View, Weaver, Woodstock-North River, Brookwood, Jagger, Milldale-Brookwood.	3	
	All others	7	
White	Black Creek, Blue Creek, Jefferson.	1	
	Corona, Pratt	5	
Yellow	America	6	
	All others	7	

TENNESSEE—SUBDISTRICT NO. 4

Bledsoe	Battle Creek	8
Franklin	All others	9
	All seams	9
Grundy	do	9
Hamilton	Sewanee, Soddy No. 7	9
Marion	All others	11
	Battle Creek, Top (Mine Index No. 814 only).	8
Rhea	Bluff, Bolton, Etna, Etna No. 3, Etna No. 7, Sewanee, Sewanee No. 7, Sewanee No. 9, Sewanee No. 10, Soft Bottom, Top.	0
	All others	11
Sequatchie	Nelson, Nelson No. 2, Nelson-Sewanee.	12
	All others	11
Van Buren	Sewanee, Sewanee No. 2	9
	All others	11
Warren	Battle Creek	8
White	All others	9
	do	13

GEORGIA—SUBDISTRICT NO. 4

Dade	All seams	10
Walker	do	10

(c) An order may be issued authorizing the deep-mine maximum price to be charged for a mixture of deep and strip-mined coals, upon application being filed wherein it is shown to the satisfaction of the Administrator: First, that the strip-mined coals are such that they can be prepared so as to be generally acceptable in coal-consuming markets; second, that the coals are prepared in a preparation plant or tippie equipped with screens and picking tables, and, in general, with adequate facilities for preparing coal by removing refuse before loading into transportation facilities; third, that the strip-mined coals loaded into transportation facilities are adequately prepared by use of such facilities; and fourth, that the mixture of deep-mined and strip-mined coals contains not less than approximately 25% of deep-mined coals which have been blended with the strip-mined coals in preparation.

Orders issued under this paragraph (c) may be amended or revoked at any time. Failure to observe the above described preparation standards or maintain the proper mixture of deep and strip-mined coals shall constitute grounds for immediate revocation.

This amendment shall become effective September 17, 1946.

NOTE: All record-keeping and reporting requirements of this amendment have been approved by the Bureau of the Budget in accordance with Federal Reports Act of 1942.

Issued this 12th day of September 1946.

PAUL A. PORTER,
Administrator.

[F. R. Doc. 46-16579; Filed, Sept. 11, 1946;
4:47 p. m.]

PART 1305—ADMINISTRATION
[SO 126, Amdt. 51]

EXEMPTION AND SUSPENSION OF CERTAIN
ARTICLES OF CONSUMER GOODS FROM PRICE
CONTROL

A statement of the considerations involved in the issuance of this amendment, issued simultaneously herewith, has been filed with the Division of the Federal Register.

Supplementary Order No. 126 is amended in the following respects:

1. Section 2 (b) is amended by substituting the item "Chime clocks" for the item "China clocks."

2. Section 2 (c) is amended by adding the following items of housewares:

Blankets and comforters with built-in electric heating elements, but not electric heating pads.

Ladder accessories and attachments.

3. Section 2 (c) is amended by deleting the item "sensitized photographic film plates and photo sensitized material except amateur roll film and motion picture film and cartridges for amateur use."

4. Section 2 (d) is amended by adding the following item of hardware: "Power lawn mower parts."

5. The listings in section 2 (f) are amended to read as follows:

Sensitized photographic film and plates and photo sensitized material except amateur

roll film and motion picture film and cartridges for amateur use.

Adapter rings.
Cable releases.
Camera spools.
Camera stands.
Darkroom timers.
Densitometers.
Developing and fixing tanks.
Easels.
Exposure meters.
Ferrotype plates.
Film hangers, racks, loaders, sheaths, slitters and splicers.
Film viewers.
Flashlight attachments.
Flash bulbs.
Glass slides.
Lens, caps and shades.
Montage kits.
Negative files.
Pan heads.
Paper safes.
Plate drying racks.
Plate holders.
Print and film washers and dryers.
Print embossers.
Printers.
Printing frames and masks.
Print pads, tongs, rollers and straighteners.
Print trimmers.
Projection reels and cans.
Projector screens.
Projector stands.
Range finders.
Reel cases.
Reflectors and stands.
Retouching desks.
Rewinders.
Safelights and slides.
Slide binders and mounts.
Slide carriers and changers.
Slide files.
Slide film viewers and projectors.
Stereopticon machines.
Stirring rods.
Squeegees.
Supplementary lenses and filters.
Tilt-tops.
Title outfits.
Trays.
Tripods and tips.
Vignettors.

6. Section 2 (g) is amended by deleting the following items:

Furniture made entirely of glass.
Furniture made wholly or predominantly of glass or mirrors.
Crystal radio receiving sets. (This includes crystal receiving sets with built-in earphones, but does not include headphone attachments.)
Household television receiving sets.

7. Section 2 (g) is amended by adding the following items of household furniture:

Furniture made wholly or predominantly of glass, mirrors or plastic.
Furniture items, as follows, when designed primarily for porch, lawn, garden and general outdoor use, constructed of any material (except stone), but not including upholstered or padded sofas, chairs, or love seats with reed, bamboo, rattan or metal frames:

Carts, serving.
Chairs.
Chaise-longues.
Gilders.
Hammocks, with or without stands.
Love seats.
Rockers.
Settees.
Stands for hammocks and swings.
Swings, with or without stands.
Tables, coffee, serving, dining, umbrella.
Umbrellas, with or without stands.
Barbecue sets.

8. Section 2 (l) is amended by adding the following miscellaneous items:

Bases for fountain pens or pencils, and for fountain pen and pencil sets.
Insignia, emblems and ornaments used solely for decorative purposes.

9. A new paragraph is added after paragraph 2 (l) as follows:

(m) The following articles of radio and electronic equipment:

Crystal radio receiving sets. (This includes crystal receiving sets with built-in earphones, but does not include headphone attachments.)

Household television receiving sets including combinations with radios and/or phonographs.

10. Section 2 (b) is amended by adding the following item: "Engraved, etched, cut and sandblasted glassware designed for use in the preparation, service and storage of food and beverages. (Articles which are produced by aid of automatic machine feeders or decorated in the mold, or having applied color or with liquid metallic paint decoration are not included.)"

This amendment shall become effective on the 11th day of September 1946.

Issued this 11th day of September 1946.

PAUL A. PORTER,
Administrator.

[F. R. Doc. 46-16544; Filed, Sept. 11, 1946;
10:00 a. m.]

PART 1305—ADMINISTRATION
[SO 126, Amdt. 52]

EXEMPTION AND SUSPENSION OF CERTAIN
ARTICLES OF CONSUMER GOODS FROM PRICE
CONTROL

A statement of the considerations involved in the issuance of this amendment has been issued simultaneously herewith and filed with the Division of the Federal Register.

Supplementary Order No. 126 is amended in the following respects:

1. Section 2 (g) is amended by adding the following item of household furniture: "Upholstered headboards".

2. Section 2 (k) is amended by adding the following item of equipment and supplies: "Soap dispenser bowls".

3. The item "Ecclesiastical Ware * * *" in section 2 (l) is amended to read: "Ecclesiastical and Fraternal Ware, otherwise covered by Maximum Price Regulation No. 138."

This amendment shall become effective on the 11th day of September 1946.

Issued this 11th day of September 1946.

PAUL A. PORTER,
Administrator.

[F. R. Doc. 46-16545; Filed, Sept. 11, 1946;
10:00 a. m.]

PART 1305—ADMINISTRATION
[SO 118, Amdt. 18]

RECONVERSION PRICING FOR SMALL-VOLUME
MANUFACTURERS

A statement of the consideration involved in the issuance of this amend-

ment has been issued simultaneously herewith and filed with the Division of the Federal Register.

Supplementary Order 118 is amended in the following respect:

1. Appendix D, List 1, is amended by adding, in alphabetical order:

	<i>Profit factor</i>
Wood commercial furniture and equipment.....	2.75%

This amendment shall become effective on the 17th day of September 1946.

Issued this 12th day of September 1946.

PAUL A. PORTER,
Administrator.

[F. R. Doc. 46-16584; Filed, Sept. 11, 1946; 4:47 p. m.]

PART 1305—ADMINISTRATION

[Rev. SO 119, Amdt. 15]

INDIVIDUAL ADJUSTMENTS FOR RECONVERTING MANUFACTURERS

A statement of the considerations involved in the issuance of this amendment, issued simultaneously herewith, has been filed with the Division of the Federal Register.

Revised Supplementary Order No. 119 is amended in the following respect:

In Appendix C the following products and profit factors are added to List 1 in alphabetical order:

	<i>Factor percent</i>
Wood commercial furniture and equipment.....	2.75

This amendment shall become effective on the 17th day of September 1946.

Issued this 12th day of September 1946.

PAUL A. PORTER,
Administrator.

[F. R. Doc. 46-16582; Filed, Sept. 11, 1946; 4:47 p. m.]

PART 1305—ADMINISTRATION

[SO 139, Amdt. 5]

ADJUSTED MAXIMUM PRICES FOR CERTAIN LOW-PRICED COMMODITIES

A statement of the considerations involved in the issuance of this amendment, issued simultaneously herewith, has been filed with the Division of the Federal Register.

Supplementary Order 139 is amended in the following respects:

1. The note following step 3 in section 3 is amended to read as follows:

NOTE: In figuring his adjusted maximum price under this section, a seller may not use,

as the maximum price found under Step 1 any adjusted maximum price authorized under Supplementary Order 133, Supplementary Order 149, Revised Supplementary Order 154 or Supplementary Regulation 14E. He must use the unadjusted maximum price established under the basic maximum price regulation in Step 1 above.

2. A new undesignated paragraph is added at the end of section 4 (b) to read as follows:

Where the maximum price of a commodity has been adjusted under this order and the manufacturer has filed the report therefor required by this section, and subsequent to such adjustment a larger increase factor is provided for that commodity by amendment to this order, the manufacturer may readjust his maximum price for the commodity by following the procedure in section 3 above and by filing a new report for the commodity in accordance with this section. In making such readjustment, the seller must use as his maximum price to which the new increase factor is applied, the maximum price of the commodity found under Step 1 of section 3 above.

3. Section 4 (c) is deleted.
4. The last sentence of section 5 (b) is deleted.
5. Appendix A is amended to read as follows:

APPENDIX A—INCREASE FACTORS AND CUT-OFF PRICES

Column 1 Commodity	Column 2 Increase factor	Column 3 Net cut-off prices		Column 1 Commodity	Column 2 Increase factor	Column 3 Net cut-off prices	
		Manufacturers' sales to others than individual ultimate consumers (per dozen)	Manufacturers' sales to individual ultimate consumers (per item)			Manufacturers' sales to others than individual ultimate consumers (per dozen)	Manufacturers' sales to individual ultimate consumers (per item)
	<i>Percent</i>				<i>Percent</i>		
*Men's knit pajamas (all yarns).....	30	\$15.20	\$1.90	The following items of men's, etc.—Con.			
Boys' knit pajamas (all yarns).....	30	13.38	1.67	Medium or ¾ length coats (44") with buckles.....	10	\$51.48	
Children's and toddlers' knit pants (all yarns).....	30	2.82	.35	Frocks or ½ length coats (38").....	10	42.90	
Infants' knit vests and shirts (all yarns).....	30	2.54	.32	Jackets or short coats.....	10	27.72	
Infants' knit training pants, of yarn lighter than 22's.....	30	2.54	.32	Jackets or short coats, fisherman's style.....	10	30.36	
Women's and misses' knit vests (all yarns).....	30	3.67	.46	Jackets or short coats, single texture.....	10	14.96	
Men's knit union suits under 9 lbs. per dozen (all yarns).....	30	7.61	.95	Overalls or apron pants.....	10	27.72	
Boys' knit union suits under 7 lbs. per dozen (all yarns).....	30	6.38	.79	Overalls or apron pants, fisherman's style.....	10	30.36	
Women's and misses' knit union suits under 6 lbs. per dozen (all yarns).....	30	5.07	.63	Overalls or apron pants, single texture.....	10	14.96	
Children's and infants' knit union suits under 6 lbs. per dozen (all yarns).....	30	5.07	.63	Waist or string pants.....	10	27.06	
Men's and boys' lightweight knit shirts and drawers under 6 lbs. per dozen (all yarns).....	30	4.68	.58	Sou'wester type hats, stiff brim.....	10	8.58	
Men's knit athletic shirts (all yarns).....	30	2.99	.37	Sou'wester type hats, soft brim.....	10	11.22	
Boys' knit athletic shirts (all yarns).....	30	2.54	.32	Lined sheeting aprons.....	10	13.20	
Men's and boys' knit shorts and briefs (all yarns).....	30	3.38	.42	Reversible sheeting aprons.....	10	16.50	
	<i>Cents (per dozen)</i>			Duck oval patch aprons (36" x 48").....	10	19.80	
Children's and infants' anklets (all yarns).....	30	1.80	.22	Duck oval patch aprons (40" x 50").....	10	21.12	
Men's cotton work socks finished weight 1 lb. to but not including 1½ lbs.....	40	2.20	.28	Unlined work gloves made from split leather (shoulder split, horse split, or side split); slip-on, band-top or gauntlet style.....	34	8.76	
1½ lbs. to but not including 2 lbs.....	50	2.30	.29	Lined work gloves, made from split leather (shoulder split, horse split, or side split); slip-on, band-top, or gauntlet style.....	38	10.26	
2 lbs. and over.....	60	2.40	.31	Work gloves made from grain cowbelly or grain horshank leather, slip-on style.....	19	10.35	
All other hosiery (all yarns).....	40	2.20	.28	Band-top style.....	19	10.85	
The following items of men's all-cotton protective clothing, waterproofed principally with vegetable oils (excluding items cut and sewn from waterproofed fabrics but including aprons cut and sewn from fabrics waterproofed with vegetable oils):				Gauntlet style.....	19	11.35	
Pommel slickers.....	10	66.00		Work gloves made from grain cowside or grain horshank leather, slip-on style.....	9	12.46	
Slickers.....	10	51.48		Band-top style.....	9	12.96	
Medium or ¾ length coats (44") with buttons.....	10	44.88		Gauntlet style.....	9	13.46	
				Combination work gloves with grain cowbelly or grain horshank palm and fabric back; knit wrist, band-top or gauntlet style.....	14	8.29	
				Men's bandanna work handkerchiefs, not less than 120 thread count. ¹ Cut size:			
				Not less than 18" x 18".....	27	.83	
				Not greater than 18" x 18" but less than 21" x 21".....	31	1.09	
				Not greater than 21" x 21" but less than 24" x 24".....	34	1.33	

¹ Men's cotton work socks as here used include only work socks (i) with a finished weight of at least 1 lb. per dozen, and (ii) containing 100% carded cotton yarn, and (iii) plain or mock twist two-tone in color; and (iv) the body portion of which is made from flat knit fabric, knit on one set of needles (except that socks knit on "RI" machines may be made of a simulated rib knit fabric). "Athletic", "crew", and "boot" socks are not included in the term men's cotton work socks.

² This commodity is not covered by this order when sold by a person who has elected to price men's handkerchiefs under Maximum Price Regulation 605.

This amendment shall become effective September 12, 1946.

NOTE: All record keeping and reporting requirements of this amendment have been approved by the Bureau of the Budget in accordance with the Federal Reports Act of 1942.

Issued this 12th day of September 1946.

PAUL A. PORTER,
Administrator.

[F. R. Doc. 46-16588; Filed, Sept. 11, 1946;
4:48 p. m.]

PART 1305—ADMINISTRATION

[Rev. SO 119, Corr. to Amdt. 5]

INDIVIDUAL ADJUSTMENTS FOR CONVERTING MANUFACTURERS

Amendment 5 to Revised Supplementary Order 119 is corrected in the following respect:

In Appendix A, the item of veneer doors in the proper alphabetical order under the heading "Building Materials Branch" is corrected by striking out the reference to section 26 (d) of Revised Maximum Price Regulation 293 and substituting therefor a reference to section 26 (a) of Revised Maximum Price Regulation 293.

Issued this 12th day of September 1946.

PAUL A. PORTER,
Administrator.

[F. R. Doc. 46-16583; Filed, Sept. 11, 1946;
4:47 p. m.]

PART 1305—ADMINISTRATION

[SO 129, Amdt. 54]

DECONTROL OF USED AND RECAPPED AIRPLANE TIRES, RED CEDAR LUMBER AND LOGS AND VARIOUS METALLIC PRODUCTS

A statement of the considerations involved in the issuance of this amendment, issued simultaneously herewith, has been filed with the Division of the Federal Register.

Supplementary Order 129 is amended in the following respects:

1. Section 8 (b) is amended by deleting from the list of commodities and services exempted thereunder, the following services:

The service of recapping airplane tires with airplane types of tread.
The service of repairing airplane tires with types of repairs designed for airplane use.

2. Section 8 (b) is amended by adding the following to the list of commodities and services thereunder:

The services of repairing and recapping airplane tires.
Used and recapped airplane tires for ground and airplane use.

3. Section 11 (a) is amended by adding the following to the list of commodities thereunder:

Aromatic Red Cedar logs covered by RMPR 348 (Red Cedar logs produced over the entire botanical range of the species east of the 100th meridian), including all commercial Red Cedar logs (Juniperus Virginiana) whether sold as logs or cordwood.

Aromatic Red Cedar lumber (including closet lining).

4. Section 13 (a) is amended by adding the following to the list of commodities thereunder:

Cartridge case cups for small arms.
Collapsible tubes.
Fabricated metal parts for loose leaf binders and covers.
Fabricated wire rope products (ferrous and non-ferrous).
Granulated brazing material.
Lead seals.
Leonic wire (Lahn).
Locking devices for drums and barrels.
Metal beer barrels.
Metal crowns and closures.

5. Section 13 (b) is amended by adding the following to the list of commodities thereunder:

Concrete bar accessories (bar supports, bar spacers, and bar ties for use in reinforced concrete construction).
Curb bars.
Fabricated highway crossings.
Fabricated metal parts for loose leaf binders and covers.
Fabricated wire rope products (ferrous and non-ferrous).
Locking devices for drums and barrels.
Manganese steel castings and manganese steel castings products subject to MPR 235.
Metal beer barrels.
Metal crowns and closures.

This amendment shall become effective September 12, 1946.

Issued this 12th day of September 1946.

PAUL A. PORTER,
Administrator.

[F. R. Doc. 46-16581; Filed, Sept. 11, 1946;
4:47 p. m.]

PART 1305—ADMINISTRATION

[SO 148, Amdt. 8]

ADJUSTMENT OF MAXIMUM PRICES FOR SMALL HOUSEHOLD ELECTRICAL APPLIANCES

A statement of the considerations involved in the issuance of this amendment has been issued simultaneously herewith and filed with the Division of the Federal Register.

Supplementary Order No. 148 is amended in the following respects:

1. Appendix A is amended by deleting the following articles, their respective cut-off prices and profit margin factor from the appropriate columns:

Electrical appliances.....	4.9
	Each
Fans, 8" nonoscillating.....	\$2.00
Fans, 10" oscillating.....	4.00
Irons, household.....	2.00
Toasters.....	1.75

2. Appendix A is further amended by adding the following articles, their respective cut-off prices and profit margin factor in the appropriate columns:

Electrical appliances.....	4.9
	Each
Electric fans:	
8" nonoscillating.....	\$2.50
10" nonoscillating.....	3.50
10" oscillating.....	\$5.00
Household flat irons:	
Nonautomatic.....	2.00
Automatic.....	3.50
Hot plates:	
One burner.....	1.50
Two burner.....	3.50

Sandwich grills.....	Each	\$2.00
Toasters.....		1.75
Bowl-type space heaters.....		2.00

This amendment shall become effective on the 17th day of September 1946.

Issued this 12th day of September 1946.

PAUL A. PORTER,
Administrator.

[F. R. Doc. 46-16580; Filed, Sept. 11, 1946;
4:47 p. m.]

PART 1305—ADMINISTRATION

[Rev. Gen. RO 5, Amdt. 9]

FOOD RATIONING FOR INSTITUTIONAL USERS

A rationale for this amendment has been issued simultaneously herewith and has been filed with the Division of the Federal Register.

New sections 5.8, 5.9 and 5.10 are added to read as follows:

SEC. 5.8 *Suspension from "use"*—(a) *Allotments may not be granted to institutional user who is suspended from using sugar.* An institutional user against whom there is in operation an administrative suspension order, issued under Revised Procedural Regulation No. 4, which suspends him from using sugar is not entitled to receive any allotment for the period of the suspension. His allotment for any allotment period during which the suspension order is in effect shall be reduced in proportion to the part of the allotment period during which the suspension order is in operation.

(b) *Ration evidences or credits may be issued to institutional users who are under suspension until ration debts are paid.* There may be in operation against an institutional user an administrative suspension order which suspends him from using sugar and which, by its terms, is to continue in effect only until he repays ration debts he owes or which, although issued for a fixed period of time, contains provisions for earlier termination, modification or application for modification upon repayment of those debts. Such an institutional user is entitled to get ration evidences or credits against excess inventory during the period, as long as he satisfies all of the conditions imposed by the suspension order. For this purpose the allotment he would have been entitled to is to be computed in the following way:

(1) If his institutional user establishment ceases operations entirely during the period of suspension, his meal service allotments are figured on the basis of his operations during the corresponding period in the preceding year; if he were not in operation then, it is figured on the basis of his last full period of operation.

(2) If his establishment continues in operation during the period of suspension, his meal service allotment is figured in the same way as for any other institutional user.

(3) In all cases, his refreshment service allotment is figured in the same way as for any other institutional user. An institutional user who receives ration evidences under this paragraph cannot ac-

quire or use sugar until: (1) all such debts have been paid and (2) he obtains a modification of his suspension order permitting the acquisition or use of sugar, if required by the terms of the suspension order.

NOTE: An institutional user is not entitled to get ration evidences or excess inventory credits in this way for any period or part of a period during which, because of seasonal operations, he would not have been in operation whether or not he was under suspension.

SEC. 5.9 Suspension from acquisition—
(a) Allotments are to be granted to institutional user who is suspended only from acquiring sugar. An institutional user against whom there is in operation an administrative suspension order, issued under Revised Procedural Regulation No. 4, which suspends him from acquiring (but not from using) sugar shall continue to be credited with allotments for the period of the suspension just as if no suspension order had been issued. However, no ration evidences shall be issued to him, nor may he receive any credit against his excess inventory, with respect to those allotments, unless the suspension order provides for the repayment of debts, as specified in paragraph (b).

(b) Ration evidences or credits may be issued to institutional users who are under suspension until ration debts are paid. There may be in operation against an institutional user an administrative suspension order which suspends him only from acquiring (but not from using) sugar and which, by its terms, is to continue in effect only until he repays ration debts he owes or which, although issued for a fixed period of time, contains provisions for earlier termination, modification or application for modification upon repayment of those debts. Such an institutional user is entitled to receive ration evidences or have ration evidences credited against his excess inventory in an amount equal to his allotments during the period of the suspension so long as he satisfies all of the conditions imposed by the suspension order. The amount of evidences he may get upon closing is figured in the way provided under 5.8 (b). An institutional user who receives ration evidences under this paragraph cannot acquire sugar until (1) all ration debts have been paid, and (2) he obtains a modification of the suspension order permitting the acquisition of sugar, if required by the terms of the suspension order.

SEC. 5.10 Effect on administrative suspension orders. (a) The restriction of sections 5.8 and 5.9 as to issuance of allotments or ration evidences may be superseded in a particular case by the express provisions of a suspension order, and additional restrictions may be imposed in that order. In addition, a suspension order may substitute for the period specified in sections 5.8 (b) (1) or 5.9 (b) for use in determining the allotment of an institutional user who ceases operations during the period of suspension, any other period determined to be appropriate. Nothing in sections 5.8 and 5.9 shall be considered to affect or modify in any way any of the condi-

tions, restrictions or prohibitions of the suspension order.

A new section 9.7 is added to read as follows:

SEC. 9.7 Excess inventory charge. Any amount of sugar or evidences which an institutional user obtains to which he is not entitled under the regulations, and any other amount of sugar used in excess of amount which he is entitled to use, shall be deemed excess inventory and must be deducted from the amount of any evidences to be issued to him on his next application for any allotment.

This amendment shall become effective September 16, 1946.

Issued this 11th day of September 1946.

PAUL A. PORTER,
Administrator.

[F. R. Doc. 46-16590; Filed, Sept. 11, 1946;
4:49 p. m.]

PART 1305—ADMINISTRATION

[Rev. Gen. RO 18, Amdt. 1]

DISTRIBUTION OF BASES TO CERTAIN FORMER MEMBERS OF THE ARMED FORCES

A rationale for this amendment has been issued simultaneously herewith and has been filed with the Division of the Federal Register.

Revised General Ration Order 18 is amended in the following respects:

1. Section 1.4 (c) is amended to read as follows:

(c) **Financing.** He must not be financed directly or indirectly in the operation of his business by any person already registered as an industrial user entitled to an allotment under the sugar rationing regulations, or as an institutional user under Revised General Ration Order 5. (An industrial or institutional user may not have any financial interest in the veteran's business, or profits derived therefrom, thus, the veteran may not owe an industrial or institutional user money under any arrangement where such person supplies on credit to him premises, facilities, equipment or materials needed to operate the veteran's business. However, an industrial or institutional user may sell or deliver to a veteran the ingredients contained in products the veteran will make or serve under an arrangement whereby payment in full is made within a period not exceeding thirty days after each separate delivery of such ingredients. Moreover, a bona fide lease between a veteran and such persons for premises or equipment is permissible under the order.)

2. Section 1.6 (a) (2) is amended to read as follows:

(2) The facts stated in paragraph (a), (c) or (d) of section 1.4 cease to be true; or

3. Section 3.1 (a) (2) is amended to read as follows:

(2) He is not and will not be financed directly or indirectly in the operation of the establishment for which he is applying by any person already registered as

an industrial user entitled to an allotment under the sugar rationing regulations, or as an institutional user under Revised General Ration Order 5. (An industrial or institutional user may not have any financial interest in the veteran's business, or profits derived therefrom, thus the veteran may not owe an industrial or institutional user money under any arrangement where such person supplies on credit to him premises, facilities, equipment or materials needed to operate the veteran's business. However, an industrial or institutional user may sell or deliver to a veteran the ingredients contained in products the veteran will make or serve under an arrangement whereby payment in full is made within a period not exceeding thirty days after each separate delivery of such ingredients. Moreover, a bona fide lease between a veteran and such persons for premises or equipment is permissible under the order.)

4. Section 3.4 (a) is amended to read as follows:

(a) If the District Office finds that the statements made in the application are true, and that the veteran satisfies the requirements of section 3.1 (a), it shall permit the applicant to register his establishment, if necessary, and grant him an appropriate base or base-period use or increase his present bases or base-period use, in accordance with the instructions of the Washington Office. However, the veteran will not be granted a base until he has the premises and equipment to begin operations. Moreover, if the applicant's interest in the former establishment was substantial and falls within the provisions of paragraph (b) of section 3.1 the District Office shall, if the applicant meets all other requirements, send the application to the Washington Office for final action.

5. Article VII and section 7.1 are redesignated Article VIII and section 8.1, respectively, and a new Article VII is added to read as follows:

ARTICLE VII—PROHIBITIONS

SEC. 7.1 Prohibitions and restrictions. (a) Within a year after a base or an adjustment in base is granted under the provisions of this order, a veteran shall not do any of the following:

(1) Transfer (toll) any sugar or evidences for use by others obtained on the base received under this order or obtained on that part of the base received as an adjustment under this order;

(2) Use the premises, equipment or facilities in use by any other person for commercial purposes;

(3) Be financed directly or indirectly in the operation of his business by any industrial or institutional user so that the conditions imposed by sections 1.4 (c) or 3.1 (a) (2), whichever is applicable, are no longer true;

(4) Transfer the ownership interest in the business or cease to be actively engaged in the operation of the business so that the conditions imposed by sections 1.4 (a), 2.1, 2.2 or 3.1 (a) (6) no longer are true;

(5) Sell or otherwise transfer the establishment except as provided in section 4.1;

(Further restrictions such as the restrictions of 1.6 (b) are provided in specific sections).

(b) In addition, the restrictions and prohibitions of Revised General Ration Order 5 and General Ration Order 8, and Third Revised Ration Order 3 apply with respect to any base or adjustment in base granted under this order except where otherwise specifically provided by this order.

This amendment shall become effective September 17, 1946.

Issued this 12th day of September 1946.

PAUL A. PORTER,
Administrator.

[F. R. Doc. 46-16587; Filed, Sept. 11, 1946; 4:48 p. m.]

PART 1373—PERSONAL AND HOUSEHOLD ACCESSORIES

[MPR 584, Amdt. 7]

FEATHER FILLED PILLOWS AND UPHOLSTERY CUSHION INNERCASINGS

A statement of considerations involved in the issuance of this amendment has been issued simultaneously herewith and has been filed with the Division of the Federal Register.

Maximum Price Regulation No. 584 is amended in the following respects:

1. Section 10 (a) (8) (ii) is amended to read as follows:

(ii) A cover allowance determined from the following table:

Finished pillow sizes (inches)	Cover allowance			
	Class I	Class II	Class III	Class IV
12 x 16	\$0.40	\$0.33	\$0.48	\$0.55
16 x 24	.84	.67	.98	1.11
17 1/2 x 21	.84	.67	.98	1.11
17 x 24	.89	.72	1.05	1.21
17 x 25	.89	.72	1.05	1.21
18 x 24	.89	.72	1.05	1.21
18 x 25	.89	.72	1.05	1.21
18 x 26	.89	.72	1.05	1.21
17 x 27	.89	.72	1.05	1.21
19 x 25	.95	.78	1.13	1.32
19 x 26	.95	.78	1.13	1.32
20 x 26	.95	.78	1.13	1.32
17 x 30	.95	.78	1.13	1.32
20 x 27	1.00	.83	1.20	1.41
21 x 27	1.00	.83	1.20	1.41
22 x 28	1.06	.89	1.27	1.47
19 x 34	1.11	.94	1.35	1.55
20 x 36	1.28	1.09	1.47	1.68
21 x 36	1.28	1.09	1.47	1.68
21 x 39	1.39	1.22	1.61	1.80
21 x 54	2.00	1.67	2.42	2.82

NOTE: For sizes with a surface area intermediate to the surface area of the size listed above, the cover allowance of the listed size with the nearest surface area shall be used. For other sizes, use 125 percent of the cost of the fabric cover, not exceeding the maximum price of the cover on sales to the manufacturer, plus incoming freight.

2. Section 10 (c) is amended by substituting "September 17, 1946" for "May 31, 1946," in the third line of that paragraph.

3. Paragraph (a) (2) of Appendix A is amended to read as follows:

(2) Fabric cover classifications. Fabric covers for new pillows are classified as follows:

(1) Class "I," which includes 8-ounce ACA twill, and all fabrics whose maximum price

f. o. b. mill, is from 29 cents to 34.99 cents per yard.

(2) Class "II," which includes 6.2-ounce twill, 3.25 ounce printed floral drills, and all fabrics whose maximum price f. o. b. mill, is from 23 cents to 28.99 cents per yard.

(3) Class "III," which includes 6-ounce to 7-ounce woven or printed, striped or floral sateen and all fabrics whose maximum price f. o. b. mill, is from 35 cents to 44.99 cents per yard.

(4) Class "IV," which includes 8-ounce woven or printed, striped or floral sateen and all fabrics whose maximum price f. o. b. mill, is from 45 cents to 52 cents per yard.

4. The note at the end of Table 1-A in Appendix A is amended to read as follows:

NOTE: The maximum prices stated above may be increased 25 cents per pair.

5. Table 1-B in Appendix A is amended to read as follows:

TABLE 1-B—MAXIMUM PRICES PER PAIR AND MINIMUM FILLING WEIGHTS FOR 21 X 27 SIZE PILLOWS CONTAINING SPECIFIED FILLING MIXTURES OF ALL NEW MATERIALS

Crushed water-fowl quills, percent by weight of filling mixture	Chicken and turkey feathers		Chicken and turkey fibre			
	Weight (ounces)	Price		Weight (ounces)	Price	
		White	Colored		White	Colored
0	96	\$2.43	\$2.15	104	\$2.92	\$2.66
5	96	2.46	2.20	104	2.97	2.73
10	97	2.49	2.24	104	3.03	2.79
15	97	2.57	2.33	104	3.08	2.85
20	98	2.65	2.42	104	3.14	2.92
25	98	2.73	2.51	104	3.20	2.99
30	98	2.80	2.60	104	3.25	3.06
35	99	2.88	2.71	104	3.30	3.12
40	99	2.96	2.80	104	3.35	3.19
45	99	3.04	2.89	104	3.40	3.25
50	100	3.14	2.99	104	3.46	3.33
55	100	3.22	3.08	104	3.51	3.39
60	101	3.30	3.19	104	3.57	3.46
65	101	3.38	3.28	104	3.62	3.53
70	101	3.47	3.37	104	3.67	3.59
75	101	3.55	3.46	104	3.72	3.66
80	102	3.64	3.57	104	3.78	3.73
85	102	3.72	3.66	104	3.83	3.80
90	103	3.81	3.79	104	3.89	3.86
95	103	3.89	3.88	104	3.95	3.93
100	104	4.00	4.00	104	4.00	4.00

NOTE: All weights listed are minimum filling weights in ounces. All prices listed are maximum prices.

If the components of the filling mixture of a pillow contain more than three percent of colored chicken and turkey feathers or fibre, the maximum price of the pillow shall be determined as if such feather and fibre components were one hundred percent colored.

If the filling components of a pillow include both chicken and turkey feathers and chicken and turkey fibre, the price of the pillow shall be determined as if such feather and fibre components were one hundred percent chicken and turkey feathers.

The maximum price for sales to retailers or to institutional users of pillows 21 inches by 27 inches in size containing percentage compositions other than those listed in Table 1-B shall be the maximum price of that pillows listed in the table having the percentage composition next lowest to that of the pillow being priced.

6. Table III in Appendix A is amended to read as follows:

TABLE III—DIFFERENTIAL IF FABRIC OTHER THAN "CLASS I" FABRIC IS USED

Finished pillow sizes (inches)	Fabric		
	Class II	Class III	Class IV
Sizes, 16 x 24 to and including 22 x 28	-\$0.17	+\$0.20	+\$0.41

This amendment may be revoked or amended by the Price Administrator at any time.

This amendment shall be effective on the 17th day of September 1946.

Issued this 12th day of September 1946.

PAUL A. PORTER,
Administrator.

[F. R. Doc. 46-16576; Filed, Sept. 11, 1946; 4:46 p. m.]

PART 1407—RATIONING OF FOOD AND FOOD PRODUCTS

[3d Rev. RO 3, Amdt. 22]

SUGAR

A rationale for this amendment has been issued simultaneously herewith and has been filed with the Division of the Federal Register.

1. New sections 2.15, 2.16 and 2.17 are added to read as follows:

SEC. 2.15 Suspension from "use"—(a) Allotments may not be granted to an industrial user who is suspended from using sugar. An industrial user against whom there is in operation an administrative suspension order, issued under Revised Procedural Regulation No. 4, which suspends him from using sugar is not entitled to receive any allotment for the period of the suspension. His allotment for any allotment period during which the suspension order is in effect shall be reduced in proportion to the part of the allotment period during which the suspension order is in operation.

(b) Ration evidences or credits may be issued to industrial users who are under suspension until ration debts are paid. There may be in operation against an industrial user an administrative suspension order which suspends him from using sugar and which, by its terms, is to continue in effect only until he repays ration debts he owes or which, although issued for a fixed period of time, contains provisions for earlier termination, modification, or application for modification, upon repayment of those debts. Such an industrial user is entitled to receive ration evidences or have ration evidences credited against his excess inventory, in an amount equal to the allotment to which he would have been entitled during the period of the suspension so long as he satisfies all conditions imposed by the suspension order. (He cannot, of course, use sugar since the suspension order prohibits such use.) An industrial user who receives ration evidences under this paragraph cannot acquire or use sugar until: (1) all such debts have been paid, and (2) he obtains a modification of his suspension order permitting the acquisition or use of sugar, if required by the terms of the suspension order.

SEC. 2.16 Suspension from acquisition—(a) Allotments are to be granted to an industrial user who is suspended only from acquiring sugar. An industrial user against whom there is in operation an administrative suspension order issued under Revised Procedural Regulation No. 4 which suspends him from acquiring (but not from using) sugar shall continue to be credited with allotments for the period of the suspen-

sion just as if no suspension order had been issued. However, no ration evidences shall be issued to him, nor may he receive any credit against his excess inventory with respect to those allotments, unless the suspension order provides for the repayment of debts as specified in (b).

(b) *Ration evidences or credits may be issued to industrial users who are under suspension until ration debts are paid.* There may be in operation against an industrial user an administrative suspension order which suspends him only from acquiring (but not from using) sugar and which, by its terms, is to continue in effect only until he repays ration debts he owes or which, although issued for a fixed period of time contains provisions for earlier termination, modification or application for modification upon repayment of those debts. Such an industrial user is entitled to receive ration evidences, or have ration evidences credited against his excess inventory, in an amount equal to his allotments during the period of the suspension so long as he satisfies all conditions imposed by the suspension order. (The quantity of sugar which he may use is covered by section 2.10 (b) of this order.) An industrial user who receives ration evidences under this paragraph cannot acquire sugar until (1) all ration debts have been paid, and (2) he obtains a modification of the suspension order permitting acquisition of sugar if required by the terms of the suspension order.

Sec. 2.17 Effect on administrative suspension order. (a) The restrictions of sections 2.15 and 2.16 as to issuance of allotments or ration evidences may be superseded in a particular case by the express provisions of a suspension order and additional restrictions may be imposed in that order. Nothing in sections 2.15 and 2.16 shall be considered to affect or modify in any way any of the conditions, restrictions or prohibitions of the suspension order.

This amendment shall become effective September 16, 1946.

Issued this 11th day of September 1946.

PAUL A. PORTER,
Administrator.

[F. R. Doc. 46-16589; Filed, Sept. 11, 1946; 4:49 p. m.]

PART 1413—LUMBER PRODUCTS

[MPR 601, Amdt. 5]

SOFTWOOD MOULDINGS

A statement of the considerations involved in the issuance of this amendment, issued simultaneously herewith, has been filed with the Division of the Federal Register.

Maximum Price Regulation 601 is amended in the following respects:

1. Sections 19 (b) and 19 (c) are amended to read as follows:

(b) *Maximum prices for standard or special mouldings—(1) Straight cars.* A "straight car" shipment of Southern Pine mouldings is a shipment in which the car contains all mouldings or mouldings

and no more than 5,000 board feet of lumber.

The maximum prices f. o. b. mill for direct mill shipment in straight car quantities for Standard or Special Southern Pine mouldings in lengths of 6' to 16' or 6' to 20', not over 5 percent 6' and/or 7' lengths, are the list prices in Table II of section 6, less the following discounts:

(i) For all standard mouldings and for special household mouldings:

For patterns with list prices under \$2.00—discount 27½%.

For patterns with list prices \$2.00 and over—discount 22½%.

(ii) For industrial mouldings, length discounts in (i) above by 8½ points.

(2) *Other shipments.* Maximum prices f. o. b. mill for direct mill shipment, other than straight car, for Standard or Special Southern Pine mouldings in lengths 6' to 16' or 6' to 20', not over 5 percent 6' and/or 7' lengths, are the list prices in Table II of section 6, less the following discounts:

(i) For standard mouldings and special household mouldings:

For patterns with list prices under \$2.00—discount 23½%.

For patterns with list prices \$2.00 and over—discount 18½%.

(ii) For industrial mouldings, length discounts in (i) above by 8½ points.

(c) *Maximum prices for direct-mill sales of Soft-Texture Southern Pine mouldings—(1) Type of seller.* The prices established by this paragraph (c) apply only to a seller of soft texture moulding who has received approval from the Lumber Branch of the Office of Price Administration to sell soft textured finish lumber at prices higher than those specified for Southern Pine and who has filed a report with the Building Materials Branch showing:

(i) For a seller in business prior to 1941. During and prior to 1941, he actively promoted the sale of special soft textured finish moulding by paid advertising, direct mill solicitation or any other recognized form of establishing a trade advantage of this grade, and

He consistently charged for soft textured finish moulding a higher price than the price for regular finish and that the price, allowing for difference in transportation cost to major markets, was comparable to the price charged by mills belonging to the Arkansas Soft Pine Bureau.

(ii) For a seller who started his business after 1940. He is using soft textured finish lumber and that he will sell a grade of moulding that will meet the specifications of soft textured finish mouldings.

The Administrator may by letter order deny a seller the right to use the maximum prices established by this paragraph (c) if his report does not show conclusively that he is entitled to charge these prices and that he is not using this paragraph to evade the other provisions of this section.

(2) *Maximum prices.* The maximum prices f. o. b. mill for direct mill shipment of Standard or Special Soft Textured finish Southern Pine mouldings in lengths of 6' to 16' or 6' to 20', and not

over 5 percent 6' and/or 7' lengths, are the list prices in Table II of section 6, less the following discounts:

(i) For standard mouldings or special house mouldings.

Patterns with list prices	Sales totaling \$3,000 (list prices) or more (discount)	Sales totaling less than \$3,000 (list prices) (discount)
	Percent	Percent
\$2.00 and under.....	22½	18½
\$2.01 through \$3.00.....	17½	13½
\$3.01 and over.....	12½	8½

(ii) For industrial mouldings, length the above discounts 8½ points.

1a. A new paragraph (f) is added to section 19 to read as follows:

(f) *Definition of special house mouldings.* As used in this section, special house mouldings refer to the following types of moulding:

Crown moulding.	Glass bead.
Bed moulding.	Chair rail.
Cove moulding.	Porch rail.
Brick moulding.	Hand rail.
Quarter, half and full rounds.	Shelf cleat.
Window and door stops.	Picture moulding.
Nosing.	Panel strips.
Screen moulding.	Stools.
Screen stock.	Lattice.
Sash stock.	Drip cap and water table.
Frame stock.	Back band.
Panel moulding.	Cap trim.
Band moulding.	Floor and base moulding.
Cornice moulding.	Astragals.
Hook strips.	Baluster stock.
Corner bead.	

Any special moulding of a type not listed above shall be considered as an industrial moulding.

2. Sections 20 (b) and 20 (d) are amended to read as follows:

(b) *Maximum prices for standard mouldings—(1) Straight cars.* A "straight car" shipment of Douglas fir mouldings is a shipment of mouldings whose aggregate list prices total at least \$3,000.00.

The maximum prices f. o. b. mill, for a direct mill shipment in straight car quantities for Standard Douglas fir mouldings in lengths 6' to 16' or 6' to 20', bundled, not over 15 percent under 10', are the list prices in Table II of section 6, less the following discounts:

For patterns with list prices under \$2.00—discount 33½%.

For patterns with list prices \$2.00 and over—discount 28½%.

(2) *Other shipments.* The maximum prices f. o. b. mill for a direct mill shipment, other than straight car, for Standard Douglas fir mouldings in lengths 6' to 16' or 6' to 20', bundled, not over 15 percent under 10', are the list prices in Table II of section 6, less the following discounts:

For patterns with list prices under \$2.00—discount 29½%.

For patterns with list prices \$2.00 and over—discount 24½%.

(d) *Maximum prices for special mouldings.* The maximum prices f. o. b. mill for a direct mill shipment of Spe-

cial Douglas fir mouldings shall be as follows:

(1) For the following house mouldings, use the same prices as provided in section 20 (b) for Standard Douglas fir mouldings:

Crown moulding.	Glass bead.
Bed moulding.	Chair rail.
Cove moulding.	Porch rail.
Brick moulding.	Hand rail.
Quarter, half and full rounds.	Shelf cleat.
Window and door stops.	Picture moulding.
Nosing.	Panel strips.
Screen moulding.	Stools.
Screen stock.	Lattice.
Sash stock.	Drip cap and water table.
Frame stock.	Back band.
Panel moulding.	Cap trim.
Band moulding.	Floor and base moulding.
Cornice moulding.	Astragals.
Hook strips.	Baluster stock.
Corner bead.	

(2) For all other special mouldings, such as industrial mouldings including cabinet mouldings, etc., use the same prices as provided in section 20 (b) of Standard Douglas fir mouldings except that the basic discounts must be lengthened 7½ points.

3. Section 21 (b) is amended to read as follows:

(b) *Maximum prices for standard or special mouldings.* The maximum prices f. o. b. mill for a direct-mill shipment of Standard or Special Cypress mouldings in length 6' to 16' or 6' to 20', bundled, not over 15 percent under 10', are the list prices in Table II of section 6, less the following discounts:

(i) For standard mouldings or special house mouldings:

For patterns with list prices under \$3.00—discount 17½%.
For patterns with list prices \$3.00 and over—discount 12½%.

(ii) For industrial mouldings, lengthen the above discounts 8½ points.

As used in this section, special house mouldings refer to the following types of moulding:

Crown moulding.	Glass bead.
Bed moulding.	Chair rail.
Cove moulding.	Porch rail.
Brick moulding.	Hand rail.
Quarter, half and full rounds.	Shelf cleat.
Window and door stops.	Picture moulding.
Nosing.	Panel strips.
Screen moulding.	Stools.
Screen stock.	Lattice.
Sash stock.	Drip cap and water table.
Frame stock.	Back band.
Panel moulding.	Cap trim.
Band moulding.	Floor and base moulding.
Cornice moulding.	Astragals.
Hook strips.	Baluster stock.
Corner bead.	Apron.

Any special moulding of a type not listed above shall be considered as an industrial moulding.

4. Section 22 (b) is amended to read as follows:

(b) *Maximum prices for Standard or Special mouldings.* The maximum prices f.o.b. mill for direct-mill shipment of Standard or Special Western Red Cedar mouldings in lengths of 6' to 16' or 6' to 20', bundled, not over 15 percent under 10', are the list prices in Table II of section 6, less the following discounts:

(i) For standard mouldings and special house mouldings:

For patterns with list prices under \$4.00—discount 32½%.
For patterns with list prices \$4.00 and over—discount 27½%.

(ii) For industrial mouldings, lengthen the above discounts 8½ points.

As used in this section, special house mouldings refer to the following types of mouldings:

Crown moulding.	Glass bead.
Bed moulding.	Chair rail.
Cove moulding.	Porch rail.
Brick moulding.	Hand rail.
Quarter, half and full rounds.	Shelf cleat.
Window and door stops.	Picture moulding.
Nosing.	Panel strips.
Screen moulding.	Stools.
Screen stock.	Lattice.
Sash stock.	Drip cap and water table.
Frame stock.	Back band.
Panel moulding.	Cap trim.
Band moulding.	Floor and base moulding.
Cornice moulding.	Astragals.
Hook strips.	Baluster stock.
Corner bead.	Apron.

Any special moulding of a type not listed above shall be considered as an industrial moulding.

5. Section 22 (d) (1) is amended to read as follows:

(1) The maximum prices f. o. b. mill for Red Cedar lattice, dry, regular loading, S4S, bundled, per 100 lineal feet, shall be:

¾" x 1½"	-----	\$0.50
¾" x 1¾"	-----	0.56
¾" x 1¾"	-----	0.65

6. Section 23 (b) is amended to read as follows:

(b) *Maximum prices for Standard or Special moulding.* The maximum prices f. o. b. mill for a direct mill shipment of Standard or Special Northern White Pine mouldings in lengths 6' to 16' or 6' to 20', bundled, not over 15 percent under 10', are the list prices in Table II of Section 6, less the following discounts:

(i) For standard mouldings or special house mouldings:

For patterns with list prices under \$2.00—discount 17½%.
For patterns with list prices \$2.00 and over—discount 12½%.

(ii) For industrial mouldings, lengthen discounts in (i) above by 8½ points.

As used in this section, special house mouldings refer to the following types of moulding:

Crown moulding.	Glass bead.
Bed moulding.	Chair rail.
Cove moulding.	Porch rail.
Brick moulding.	Hand rail.
Quarter, half, and full rounds.	Shelf cleat.
Window and door stops.	Picture moulding.
Nosing.	Panel strips.
Screen moulding.	Stools.
Screen stock.	Lattice.
Sash stock.	Drip cap and water table.
Frame stock.	Back band.
Panel moulding.	Cap trim.
Band moulding.	Floor and base moulding.
Cornice moulding.	Astragals.
Hook strips.	Baluster stock.
Corner bead.	Apron.

Any special moulding of a type not listed above shall be considered as an industrial moulding.

7. Section 24 (b) is amended to read as follows:

(b) *Maximum prices for Standard or Special mouldings.* The maximum prices f. o. b. mill for a direct mill shipment of Standard or Special Redwood mouldings in lengths of 6' to 16' or 6' to 20', bundled, not over 5 percent 6' and/or 7' lengths, are the list prices in Table II of Section 6, less the following discounts:

(i) For standard mouldings or special house mouldings:

For patterns with list prices of \$3.00 and less—discount 32%.
For patterns with list prices over \$3.00—discount 27%.
For screen moulding with an 80¢ list—discount 39%.
For lattice and wallboard strips—discount 39%.

(ii) For industrial mouldings, lengthen discounts in (i) above by 8½ points.

As used in this section, special house mouldings refer to the following types of moulding:

Crown moulding.	Glass bead.
Bed moulding.	Chair rail.
Cove moulding.	Porch rail.
Brick moulding.	Hand rail.
Quarter, half and full rounds.	Shelf cleat.
Window and door stops.	Picture moulding.
Nosing.	Panel strips.
Screen mouldings.	Stools.
Screen stock.	Lattice.
Sash stock.	Drip cap and water table.
Frame stock.	Back band.
Panel moulding.	Cap trim.
Band moulding.	Floor and base moulding.
Cornice moulding.	Astragals.
Hook strips.	Baluster stock.
Corner bead.	Apron.

Any special moulding of a type not listed above shall be considered as an industrial moulding.

8. Subparagraphs (3), (4) and (5) of section 26 (a) are amended to read as follows:

(3) For Douglas fir house mouldings, the list prices in Table II of section 6, plus the markups as follows:

(i) For all standard mouldings or special house mouldings:

For patterns with list prices under \$2.00—add 8½%.
For patterns with list prices \$2.00 and over—add 15½%.
For aprons, casing and base, f. o. b. mill prices plus freight in 2d Rev. MPR 26—add 42%.

(ii) For industrial mouldings, reduce the markups in (i) above by 12 points.

(4) For Yellow Pine mouldings, the list prices in Table II of section 6, plus the markups as follows:

(i) For all standard mouldings or special house mouldings:

For patterns with list prices under \$2.00—add 10½%.
For patterns with list prices \$2.00 and over—add 17½%.
For aprons, casing and base, f. o. b. mill prices plus freight in 2d Rev. MPR 19—add 42%.

(ii) For industrial mouldings, reduce the markup in (i) above by 12 points.

(3) For Douglas fir mouldings, the list prices in Table II of section 6, less the discounts as follows:

(i) For all standard mouldings or special house mouldings:

For patterns with list prices under \$2.00—discount 8%.

For patterns with list prices \$2.00 and over—discount 1½%.

For aprons, casing and base, f. o. b. mill maximum prices plus freight in 2d Rev. MPR 26—add 29%.

(ii) For industrial mouldings, lengthen the discounts in (i) above by 11 points.

23. Section 41 (a) (3) is amended to read as follows:

(3) For Douglas fir mouldings, the list prices in Table II of section 6, less the discounts or plus the markups as follows:

(i) For all standard mouldings or special house mouldings:

For patterns with list prices under \$2.00—discount ½%.

For patterns with list prices \$2.00 and over—add 6½%.

For aprons, casing and base, f. o. b. mill maximum prices plus freight in 2d Rev. MPR 26—add 44%.

(ii) For industrial mouldings, lengthen the discounts (or reduce the markups) in (i) above by 12 points.

24. Section 42 (a) (3) is amended to read as follows:

(3) For Douglas fir mouldings, the list prices in Table II of section 6, less the discounts or plus the markups as follows:

(i) For all standard mouldings or special house mouldings:

For patterns with list prices under \$2.00—discount 1½%.

For patterns with list prices \$2.00 and over—add 5½%.

For aprons, casing and base, f. o. b. mill maximum prices, plus freight in 2d Rev. MPR 26—add 46%.

(ii) For industrial mouldings, lengthen the discounts (or reduce the markups) in (i) above by 12 points.

This amendment shall become effective September 17, 1946.

Issued this 12th day of September 1946.

PAUL A. PORTER,
Administrator.

[F. R. Doc. 46-16575; Filed, Sept. 11, 1946; 4:45 p. m.]

PART 1499—COMMODITIES AND SERVICES
[RMFR 165, Amdt. 10 to Rev. Supp. Service Reg. 50]

AUTOMOBILE SERVICES

A statement of the considerations involved in the issuance of this Revised Supplementary Service Regulation, issued simultaneously herewith, has been filed with the Division of the Federal Register.

Subparagraph (10) of § 1499.648(c) is amended to read as follows:

The Regional Administrator for Region V, and any District Director authorized to act by the Regional Administrator having jurisdiction over his district, may issue area orders establishing maximum prices for automobile washing,

No. 179—10

greasing, polishing, tire changing, and battery services, in Region V.

This amendment shall become effective September 17, 1946.

Issued this 12th day of September 1946.

PAUL A. PORTER,
Administrator.

[F. R. Doc. 46-16578; Filed, Sept. 11, 1946; 4:46 p. m.]

PART 1499—COMMODITIES AND SERVICES

[Rev. SR 11, Amdt. 98]

SUSPENSION OF CONTROL OTHER THAN TRANSPORTATION SERVICES

A statement of the considerations involved in the issuance of this amendment, issued simultaneously herewith, has been filed with the Division of the Federal Register.

Section 1499.46(f) is amended by the addition of a new subparagraph (13) to read as follows:

(13) Services, other than transportation services, performed by "independent contractors" within the meaning of that term as contained in section 12 (a) (9) (iii) of Maximum Price Regulation 134,¹ by the use of winch trucks, crawler tractors, and draglines in connection with the development, construction, or maintenance of oil or gas wells, including facilities operated in connection therewith such as refineries, recycling plants, tank farms, pumping stations, and pipe lines.

This amendment shall become effective September 12, 1946.

Issued this 12th day of September 1946.

PAUL A. PORTER,
Administrator.

[F. R. Doc. 46-16586; Filed, Sept. 11, 1946; 4:48 p. m.]

PART 1499—COMMODITIES AND SERVICES

[SR 15, Amdt. 55]

HOUSEHOLD MECHANICAL REFRIGERATORS

A statement of the considerations involved in the issuance of this amendment, issued simultaneously herewith, has been filed with the Division of the Federal Register.

Supplementary Regulation No. 15 is amended in the following respect:

Subdivision (iii) (b) of § 1499.75 (a) (28) is amended by increasing the percentage increase factor shown therein for household mechanical refrigerators covered by Revised Price Schedule No. 102 or Maximum Price Regulation No. 598 from 16.5 to 20.6 percent.

This amendment shall become effective on the 17th day of September 1946.

Issued this 12th day of September 1946.

PAUL A. PORTER,
Administrator.

[F. R. Doc. 46-16585; Filed, Sept. 11, 1946; 4:48 p. m.]

¹ 8 F. R. 12544.

PART 1415—PROTECTIVE COATINGS

[RMFR 180, Amdt. 4]

COLOR PIGMENTS

Correction

In Federal Register Document 46-12805, appearing on page 8162 of the issue for Tuesday, July 30, 1946, the price in paragraph 2 for C. P. Chrome yellows and oranges should read "\$0.17¼".

Chapter XXIII—War Assets Administration

[Reg. 1, Amdt. 1]

PART 8301—DESIGNATION OF DISPOSAL AGENCIES AND PROCEDURES FOR REPORTING SURPLUS PROPERTY LOCATED WITHIN THE CONTINENTAL UNITED STATES, ITS TERRITORIES AND POSSESSIONS

War Assets Administration Regulation 1, July 19, 1946, entitled "Designation of Disposal Agencies and Procedures for Reporting Surplus Property Located within the Continental United States, Its Territories and Possessions" (11 F. R. 7970), is hereby amended by changing § 8301.3 (b) to read as follows:

(b) *Ships and maritime property; Maritime Commission.* The United States Maritime Commission is hereby designated as the disposal agency for vessels which it determines to be merchant vessels or capable of conversion to merchant use.

This amendment shall become effective September 13, 1946.

ROBERT M. LITTLEJOHN,
Administrator.

SEPTEMBER 9, 1946.

[F. R. Doc. 46-16668; Filed, Sept. 12, 1946; 11:52 a. m.]

[Reg. 9, Amdt. 3]

PART 8309—CONTRACTOR INVENTORY AND DISPOSALS BY OWNING AGENCIES

Surplus Property Administration Regulation 9, October 12, 1945, entitled "Contractor Inventory and Disposals by Owning Agencies", as amended through March 30, 1946, (10 F. R. 12961, 14966; 11 F. R. 3691), is hereby further amended by adding a new paragraph (c) to § 8309.16 to read as follows:

(c) (1) Where property is of such nature and in such small quantities, that the owning agency finds that the cost of care, handling, and disposition of such property may exceed the estimated proceeds of sale if declared surplus, then in such event and upon such finding the owning agency is authorized to sell at the best price obtainable any item or group of identical items, normally constituting a single entry on WAA Form 1001¹ (formerly SPB-1), the cost of which (estimated if not known) does not exceed \$300. *Provided*, That the property has not been determined to be a "special case" and therefore to be declared sur-

¹ Reg. 1, Order 3 (11 F. R. 6774).

plus as provided in Order 5 under this part.

(2) In making its finding as to the cost of care, handling, and disposition of property pursuant to subparagraph (1) of this section, the owning agency may request the advice and assistance of the appropriate disposal agency.

This amendment shall become effective September 12, 1946.

ROBERT M. LITTLEJOHN,
Administrator.

SEPTEMBER 9, 1946.

[F. R. Doc. 46-16667; Filed, Sept. 12, 1946;
11:52 a. m.]

[Reg. 9, Order 5]

PART 8309—CONTRACTOR INVENTORY AND
DISPOSALS BY OWNING AGENCIES

SPECIAL CASES OF SMALL LOTS TO BE
DECLARED SURPLUS

Section 8309.16 (b) authorizes owning agencies to sell at the best price obtainable small lots at one place at one time, and further provides that any item or group of identical items normally constituting a single entry on Form SPB-1,² the cost of which (estimated if not known) does not exceed \$100.00, should not be declared surplus to disposal agencies except in special cases and upon mutual agreement between the owning and disposal agency. In view of the fact that the "special cases" are not specified, it is reported that some confusion and delay is being caused thereby. The purpose of this order is to avoid confusion and attendant delays by specifying those "special cases" and setting forth particular special classifications of property which should be declared surplus, notwithstanding that they constitute line items of \$100.00 or less.

Pursuant to the authority of the Surplus Property Act of 1944 as amended (58 Stat. 765 as amended; 50 U. S. C. App. Sup. 1611), Public Law 181, 79th Congress, 1st Session (59 Stat. 533; 50 U. S. C. App. Sup. 1614a, 1614b), and Executive Order 9689 (11 F. R. 1265) it is hereby ordered that:

§ 8309.55 *Special cases of small lots to be declared surplus.* Notwithstanding the provisions of § 8309.16 (b) and (c), the following small lots of property are determined to be "special cases" and shall be declared surplus:

(a) Items of property to be set aside for veterans as listed in Exhibit A of Part 8302.³

(b) Small lots of cafeteria equipment in an operating unit and which comprise parts necessary for the disposal of the cafeteria as an operating unit.

(c) Small lots of child care play equipment in an operating unit and which comprise parts necessary for the disposal of a child care play equipment room as an operating unit.

(d) Small lots of clinic and infirmary equipment, including mobile clinics and infirmaries, in an operating unit and which comprise parts necessary for the disposal of the clinic or infirmary as an operating unit.

(e) Small lots of maintenance or protective equipment and supplies in complete surplus industrial facilities which are in the process of being declared surplus to the War Assets Administration by letter of intent or otherwise. Such equipment and supplies will include but not be limited to fire fighting equipment, alarm systems and cleaning units, etc., necessary for the maintenance of the facility by War Assets Administration or its agent.

(f) Small lots of necessary spare parts, tools or accessories when declared together with the mechanical equipment to which they belong. Examples of this would be tool and repair kits for machinery as well as items ordinarily sold together, such as pen staffs and bases, drinking fountains and spigots, etc.

(g) Small lots of items where separation from other lots of property and disposal by the owning agency would not be economical. This would include but would not be limited to small lots of lumber contained in piles of large lots, small lots of property created in the same case with large lots, etc. The advice of the appropriate disposal agency should be requested in making determinations under this paragraph.

(h) Small lots from owning agencies which have no small lot disposal facilities or are prohibited from selling such property. Government agencies which have been terminated or are in liquidation would have no disposal facilities.

(i) Small lots at locations where any preparations for a site sale have begun, pursuant to special agreements between the owning and disposal agencies.

(j) Small lots of new tools attachments, and accessories for machine tools (in condition N1, N2, or N3) which are described in the Standard Commodity Classification Codes 34-91000, 34-92000, 34-93000, and 34-94000.

This order shall become effective September 12, 1946.

ROBERT M. LITTLEJOHN,
Administrator.

SEPTEMBER 9, 1946.

[F. R. Doc. 46-16666; Filed, Sept. 12, 1946;
11:52 a. m.]

Notices

DEPARTMENT OF AGRICULTURE.

Farm Security Administration.

MISSOURI

FARM OWNERSHIP LOAN LIMITATION

Correction

In Federal Register Document 46-16277, appearing at page 10092 of the issue for Wednesday, September 11, 1946, the limitation for Montgomery County should read: "8,000".

OFFICE OF PRICE ADMINISTRATION.

[MPR 188, Amdt. 4 to Rev. Order 4332]

NEW SMALL VOLUME MANUFACTURERS

SOFT MATTRESSES AND BOXSPRINGS

For the reasons set forth in an opinion issued simultaneously herewith and filed with the Division of the Federal Register, and pursuant to § 1499.159b of Maximum Price Regulation No. 188, *It is ordered:*

Revised Order 4332 under Maximum Price Regulation No. 188 is amended in the following respect:

1. The following items are added to the list in the second paragraph of section 2: (19) Soft mattresses and boxsprings.

This amendment may be revoked or amended by the Price Administrator at any time.

This amendment shall become effective on the 17th day of September 1946.

Issued this 12th day of September 1946.

PAUL A. PORTER,
Administrator.

[F. R. Doc. 46-16574; Filed, Sept. 11, 1946;
4:45 p. m.]

Regional and District Office Orders.

[Region IV Order G-26 Under RMPR 251]

PLUMBING SERVICES, PLUMBING AND HEATING FIXTURES AND MATERIALS IN SELMA, ALA., AREA

For the reasons set forth in the accompanying opinion and under the authority conferred upon the Regional Administrator for Region IV of the Office of Price Administration by section 9 of Revised Maximum Price Regulation 251, *It is ordered:*

1. This adopting order establishes dollars-and-cents ceiling prices for plumbing services and installed plumbing and heating fixtures and materials, which ceiling prices are set forth in the appendix¹ following section 3.

2. This order covers ceiling prices for plumbing services and installed plumbing and heating fixtures and materials in Selma, Alabama, and Dallas, Perry, and Wilcox Counties, Alabama.

3. All the provisions of Order No. G-2 (Basic Order No. 1) for Region IV, under section 9 of Revised Maximum Price Regulation 251, are adopted in this order and are just as much a part of this order as if included herein. If Regional Order No. G-2 (Basic Order No. 1) under section 9 of Revised Maximum Price Regulation 251 is amended in any respect, all the provisions as amended shall likewise, without further action, be a part of this order.

This order may be revised, amended, revoked or modified at any time by the Office of Price Administration.

This order shall become effective August 6, 1946.

Issued July 31, 1946.

JOHN R. DEKLE, Jr.,
Acting Regional Administrator.

[F. R. Doc. 46-16238; Filed, Sept. 9, 1946;
9:03 a. m.]

¹ Filed as part of the original document.

¹ 10 F. R. 12961, 14966; 11 F. R. 3691.

² Revised April 1, 1946 and redesignated as WAA Form 1001.

³ Reg. 2, issued August 19, 1946.

LIST OF COMMUNITY CEILING PRICE ORDERS

The following orders under Revised General Order 51 were filed with the Division of the Federal Register September 3, 1946.

Region I

Augusta Order 3-F, Amendment 65, covering fresh fruits and vegetables in Portland, South Portland and Westbrook. Filed 10:01 a. m.

Augusta Order 5-F, Amendment 63, covering fresh fruits and vegetables in Bangor and Brewer, Maine. Filed 10:02 a. m.

Region II

Buffalo Order 11-F, Amendment 3, covering fresh fruits and vegetables in Rochester, East Rochester, Fairport and Pittsford, New York. Filed 10:05 a. m.

Buffalo Order 12-F, Amendment 3, covering fresh fruits and vegetables in Allegany, Cattaraugus, Chautauqua counties, New York. Filed 10:06 a. m.

Buffalo Order 13-F, Amendment 3, covering fresh fruits and vegetables in certain areas in New York. Filed 10:07 a. m.

Buffalo Order 14-F, Amendment 3, covering fresh fruits and vegetables in certain areas in New York. Filed 10:07 a. m.

Newark Order 27, Amendment 1, covering dry groceries in certain counties in New Jersey. Filed 10:06 a. m.

Newark Order 28, Amendment 1, covering dry groceries in certain counties in New Jersey. Filed 10:08 a. m.

Newark Order 29, Amendment 1, covering dry groceries in certain counties in New Jersey. Filed 10:08 a. m.

Newark Order 30, Amendment 1, covering dry groceries in certain counties in New Jersey. Filed 10:07 a. m.

Pittsburgh Order 14-F, Amendment 3, covering fresh fruits and vegetables in certain counties in Pennsylvania. Filed 10:09 a. m.

Pittsburgh Order 15-F, Amendment 3, covering fresh fruits and vegetables in Allegheny county, Pennsylvania. Filed 10:11 a. m.

Pittsburgh Order 16-F, Amendment 3, covering fresh fruits and vegetables in Erie and Warren county, Pennsylvania. Filed 10:10 a. m.

Pittsburgh Order 17-F, Amendment 3, covering fresh fruits and vegetables in certain counties in Pennsylvania. Filed 10:10 a. m.

Pittsburgh Order 18-F, Amendment 2, covering fresh fruits and vegetables for Groups 1, 2, 3, and 4 stores. Filed 10:09 a. m.

Region IV

Birmingham Order 26-F, Amendment 43, covering fresh fruits and vegetables in Mobile county. Filed 10:01 a. m.

Birmingham Order 27-F, Amendment 45, covering fresh fruits and vegetables in Montgomery county. Filed 10:04 a. m.

Birmingham Order 29-F, Amendment 42, covering fresh fruits and vegetables in Dallas county. Filed 10:04 a. m.

Miami Order 5-F, Amendment 40, covering fresh fruits and vegetables sold by Groups 1 and 2 stores. Filed 10:03 a. m.

Miami Order 5-W, Amendment 6, covering dry groceries. Filed 10:05 a. m.

Miami Order 6-W, Amendment 6, covering dry groceries. Filed 10:05 a. m.

Miami Order 11, Amendment 7, covering dry groceries in Monroe county. Filed 10:03 a. m.

Memphis Order 11-F, Amendment 2, covering fresh fruits and vegetables in certain counties in Tennessee. Filed 10:02 a. m.

Region V

Dallas Order 4-F, Amendment 53, covering fresh fruits and vegetables in Dallas county, Texas. Filed 9:39 a. m.

Dallas Order 6-F, Amendment 42, covering fresh fruits and vegetables in McLennan county, Texas. Filed 9:45 a. m.

Dallas Order 8-F, Amendment 11, covering fresh fruits and vegetables in certain counties in Texas. Filed 9:39 a. m.

Kansas City Order 4-F, Amendment 57, covering fresh fruits and vegetables in Johnson and Wyandotte counties, Kansas; Jackson county, Missouri and the city of North Kansas City, Missouri. Filed 9:46 a. m.

Kansas City Order 9-F, Amendment 40, covering fresh fruits and vegetables in Buchanan county, Missouri. Filed 9:46 a. m.

Kansas City Order 10-F, Amendment 40, covering fresh fruits and vegetables in Greene county, Missouri. Filed 9:45 a. m.

Kansas City Order 11-F, Amendment 40, covering fresh fruits and vegetables in Jasper county, Missouri. Filed 9:47 a. m.

Kansas City Order 14-F, Amendment 8, covering fresh fruits and vegetables in certain areas in Missouri. Filed 9:47 a. m.

Kansas City Order 15-F, Amendment 8, covering fresh fruits and vegetables in certain counties in Missouri. Filed 9:47 a. m.

Kansas City Order 16-F, Amendment 8, covering fresh fruits and vegetables in certain counties in Missouri. Filed 9:48 a. m.

Little Rock Order 16-F, Amendment 7, covering fresh fruits and vegetables in certain counties in Arkansas. Filed 9:48 a. m.

Little Rock Order 17-F, Amendment 7, covering fresh fruits and vegetables in certain counties in Arkansas. Filed 9:49 a. m.

Little Rock Order 18-F, Amendment 8, covering fresh fruits and vegetables in certain counties in Arkansas. Filed 9:49 a. m.

Little Rock Order 19-F, Amendment 7, covering fresh fruits and vegetables in certain counties in Arkansas and in Bowie county, Texas. Filed 9:48 a. m.

Little Rock Order 20-F, Amendment 7, covering fresh fruits and vegetables in Garland, Montgomery and Pike counties, Arkansas. Filed 9:49 a. m.

Little Rock Order 27, Amendments 8 and 9, covering dry groceries sold by Groups 1 and 2 stores. Filed 9:51 a. m. and 9:50 a. m.

Little Rock Order 28, Amendments 5, 6, and 7, covering dry groceries sold by Groups 3 and 4 stores. Filed 9:50 and 9:53 a. m.

Little Rock Order 6-W, Amendment 8, covering dry groceries sold by Groups 1 and 2 stores. Filed 9:52 a. m.

New Orleans Order 3-F, Amendment 55, covering fresh fruits and vegetables in the Parishes of Orleans, St. Bernard and Jefferson except Grand Isle, Louisiana. Filed 9:55 a. m.

New Orleans Order 5-F, Amendment 46, covering fresh fruits and vegetables in the cities of Shreveport, Bossier City, Monroe and West Monroe. Filed 9:55 a. m.

New Orleans Order 6-F, Amendment 45, covering fresh fruits and vegetables in certain Parishes of Louisiana except the cities of Shreveport, Bossier City, Monroe and West Monroe, Louisiana. Filed 9:57 a. m.

New Orleans Order 7-F, Amendment 12, covering fresh fruits and vegetables in certain Parishes in Louisiana. Filed 9:56 a. m.

New Orleans Order 8-F, Amendment 12, covering fresh fruits and vegetables in certain Parishes of Louisiana. Filed 9:56 a. m.

Oklahoma City Order 14-F, Amendment 7, covering fresh fruits and vegetables in Garfield, Oklahoma and Pottawatomie counties, Oklahoma. Filed 9:56 a. m.

Oklahoma City Order 15-F, Amendment 7, covering fresh fruits and vegetables in Muskogee and Tulsa counties, Oklahoma. Filed 9:55 a. m.

Oklahoma City Order 16-F, Amendment 7, covering fresh fruits and vegetables in certain counties in Oklahoma. Filed 9:55 a. m.

Oklahoma City Order 17-F, Amendment 7, covering fresh fruits and vegetables in certain counties in Oklahoma. Filed 9:54 a. m.

Oklahoma City Order 18, Amendment 8, covering dry groceries sold by Groups 1 and 2 stores. Filed 9:54 a. m.

San Antonio Order 6-F, Amendment 53, covering fresh fruits and vegetables in Bexar county, Texas. Filed 9:57 a. m.

San Antonio Order 8-F, Amendment 54, covering fresh fruits and vegetables in Corpus Christi, Texas. Filed 9:58 a. m.

San Antonio Order 9-F, Amendment 42, covering fresh fruits and vegetables in Culberson, El Paso, Hudspeth and Presidio counties, Texas. Filed 9:58 a. m.

San Antonio Order 11-F, Amendment 11, covering fresh fruits and vegetables in certain counties in Texas. Filed 9:57 a. m.

San Antonio Order 12-F, Amendment 11, covering fresh fruits and vegetables in Travis county, Texas. Filed 9:59 a. m.

Wichita Order 13-F, Amendment 37, covering fresh fruits and vegetables in Sedgwick county, Kansas. Filed 9:59 a. m.

Wichita Order 14-F, Amendment 37, covering fresh fruits and vegetables in certain counties in Kansas. Filed 9:59 a. m.

Wichita Order 15-F, Amendment 37, covering fresh fruits and vegetables in certain counties in Kansas. Filed 10:01 a. m.

Wichita Order 16-F, Amendment 37, covering fresh fruits and vegetables in Reno county, Kansas. Filed 10:00 a. m.

Wichita Order 17-F, Amendment 37, covering fresh fruits and vegetables in Shawnee county, Kansas. Filed 10:00 a. m.

Region VI

Chicago Order 2-F, Amendment 127, covering fresh fruits and vegetables in Cook, Du Page, Kane, Lake, McHenry counties, Illinois, and Lake County, Indiana. Filed 9:31 a. m.

Chicago Order 14, Amendments 13 and 14, covering dry groceries. Filed 9:32 a. m.

Chicago Order 15, Amendments 10 and 11, covering dry groceries. Filed 9:33 a. m.

Des Moines Order 4-F, Amendment 44, covering fresh fruits and vegetables in certain counties in Iowa and in the city of South Sioux City, Nebraska. Filed 9:26 a. m.

Des Moines Order 5-F, Amendment 44, covering fresh fruits and vegetables in certain areas in Iowa. Filed 9:25 a. m.

Des Moines Order 6-F, Amendment 44, covering fresh fruits and vegetables in certain counties in Iowa. Filed 9:26 a. m.

Des Moines Order 7-F, Amendment 44, covering fresh fruits and vegetables in certain areas in Iowa and cities of Moline, East Moline, Rock Island, Silvis and Milan in Illinois. Filed 9:26 a. m.

Des Moines Order 22, Amendments 9 and 10, covering dry groceries in certain counties in Iowa. Filed 9:27 and 9:28 a. m.

Des Moines Order 23, Amendments 7 and 8, covering dry groceries in certain counties in Iowa. Filed 9:28 and 9:29 a. m.

Des Moines Order 24, Amendments 7 and 8, covering dry groceries in certain counties in Iowa. Filed 9:30 a. m.

Des Moines Order 25, Amendments 8 and 9, covering dry groceries in the entire State of Iowa with the exception of Lyon and Osceola counties. Filed 9:31 a. m.

Fargo Order 8-F, Amendment 7, covering fresh fruits and vegetables in the Fargo, Moorhead and Grand Forks area. Filed 9:33 a. m.

Milwaukee Order 14-F, Amendment 14, covering fresh fruits and vegetables in certain counties in Wisconsin. Filed 9:35 a. m.

Milwaukee Order 15-F, Amendment 14, covering fresh fruits and vegetables in certain counties in Wisconsin. Filed 9:35 a. m.

Milwaukee Order 16-F, Amendment 14, covering fresh fruits and vegetables in certain counties in Wisconsin. Filed 9:35 a. m.

Milwaukee Order 17-F, Amendment 14, covering fresh fruits and vegetables in certain counties in Wisconsin. Filed 9:35 a. m.

Sioux Falls Order 8-F, covering fresh fruits and vegetables in certain counties in South Dakota, Minnesota and Iowa. Filed 9:36 a. m.

Springfield Order 24-F, Amendment 21, covering fresh fruits and vegetables in certain counties in Illinois. Filed 9:38 a. m.

Denver Order 93, Amendment 15, covering dry groceries for Group 4, Area No. 1. Filed 9:38 a. m.

Denver Order 94, Amendment 16, covering dry groceries for Group 4, Area No. 2. Filed 9:38 a. m.

Region VIII

Arizona Order 12-F, Amendment 4, covering fresh fruits and vegetables in the Phoenix area. Filed 9:54 a. m.

Arizona Order 13-F, Amendment 4, covering fresh fruits and vegetables in the Tucson area. Filed 9:25 a. m.

Arizona Order 14-F, Amendment 4, covering fresh fruits and vegetables in the Cochise area. Filed 9:25 a. m.

Spokane Order 20-F, Amendment 25, covering fresh fruits and vegetables in areas of Spokane county, Washington and Kootenai county, Idaho. Filed 9:20 a. m.

Spokane Order 21-F, Amendment 25, covering fresh fruits and vegetables in areas of Shoshone and Kootenai counties, Idaho. Filed 9:23 a. m.

Spokane Order 22-F, Amendment 25, covering fresh fruits and vegetables in areas of Latah county, Idaho and Whitman county, Washington. Filed 9:22 a. m.

Spokane Order 23-F, Amendment 25, covering fresh fruits and vegetables in areas of Asotia county, Washington and Nez Perce county, Idaho. Filed 9:24 a. m.

Spokane Order 24-F, Amendment 25, covering fresh fruits and vegetables in areas of Columbia, Walla Walla, Benton and Franklin counties, Washington. Filed 9:23 a. m.

Spokane Order 51, Amendment 5, covering dry groceries in certain areas in Washington. Filed 9:22 a. m.

Spokane Order 52, Amendment 5, covering dry groceries in certain counties in Washington. Filed 9:21 a. m.

Copies of any of these orders may be obtained from the OPA Office in the designated city.

ERVIN H. POLLACK,
Secretary.

[F. R. Doc. 46-16038; Filed, Sept. 5, 1946; 4:26 p. m.]

LIST OF COMMUNITY CEILING PRICE ORDERS

The following orders under Revised General Order 51 were filed with the Division of the Federal Register August 30, 1946:

Region I

Augusta Order 19, Amendment 14, covering dry groceries. Filed 1:58 p. m.

Region II

Scranton Order 7-F, Amendment 4, covering fresh fruits and vegetables in certain counties in Pennsylvania. Filed 1:50 p. m.

Region III

Cincinnati Order 16-F, Amendments 9 and 10, covering fresh fruits and vegetables in certain counties in Ohio. Filed 1:56 p. m.

Cincinnati Order 17-F, Amendments 9 and 10, covering fresh fruits and vegetables in certain counties in Ohio. Filed 1:57 p. m.

Region IV

Memphis Order 13-C, Amendment 8-A, covering poultry in the city of Memphis and Shelby county, Tennessee. Filed 2:02 p. m.

Miami Order 5-F, Amendment 44, covering fresh fruits and vegetables in certain counties in Florida. Filed 1:59 p. m.

Miami Order 6-F, Amendment 42, covering fresh fruits and vegetables in the Tampa, Florida, area. Filed 1:59 a. m.

Miami Order 9, Amendment 8, covering dry groceries in certain areas in Florida. Filed 2:01 p. m.

Miami Order 10, Amendment 8, covering dry groceries in certain areas in Florida. Filed 2:00 p. m.

Miami Order 11, Amendment 10, covering dry groceries in the Miami, Florida, area in Monroe county. Filed 2:00 p. m.

Miami Order 12, Amendment 9, covering fresh fruits and vegetables in certain areas in Florida. Filed 2:01 p. m.

Raleigh Order 13-F, Amendment 39, covering fresh fruits and vegetables in certain counties in North Carolina. Filed 1:55 p. m.

Raleigh Order 14-F, Amendment 28, covering fresh fruits and vegetables in certain counties in North Carolina. Filed 1:55 p. m.

Region VI

Twin Cities Order 1-M, Amendment 2, covering bottled beer and ale in certain counties in Minnesota. Filed 1:45 p. m.

Region VII

Denver Order 4-F, Amendment 52, covering fresh fruits and vegetables in the Denver area. Filed 1:45 p. m.

Denver Order 5-F, Amendment 52, covering fresh fruits and vegetables in the Pueblo area. Filed 1:46 p. m.

Denver Order 6-F, Amendment 52, covering fresh fruits and vegetables in the Colorado Springs and Manitou area. Filed 1:43 p. m.

Denver Order 7-F, Amendment 52, covering fresh fruits and vegetables in the Boulder, Fort Collins, Greeley area. Filed 1:43 p. m.

Denver Order 8-F, Amendment 21, covering fresh fruits and vegetables in the Trinidad area. Filed 1:43 p. m.

Denver Order 9-F, Amendment 15, covering fresh fruits and vegetables in the Grand Junction area. Filed 1:43 p. m.

Denver Order 10-F, Amendment 6, covering fresh fruits and vegetables in the Fort Morgan, Sterling, Akron area. Filed 1:44 p. m.

Denver Order 82, Amendment 16, covering dry groceries in the Denver area. Filed 1:44 p. m.

Denver Order 83, Amendment 16, covering dry groceries in the Colorado Springs, Pueblo and Trinidad area. Filed 1:35 p. m.

Denver Order 84, Amendment 16, covering dry groceries in the Grand Junction area. Filed 1:36 p. m.

Denver Order 85, Amendment 17, covering dry groceries in the Canon City, Lamar, Rocky Ford, Salida area. Filed 1:37 p. m.

Denver Order 86, Amendment 16, covering dry groceries in the Craig and Leadville area. Filed 1:37 p. m.

Denver Order 87, Amendment 14, covering dry groceries in the Durango area. Filed 1:38 p. m.

Denver Order 88, Amendment 16, covering dry groceries in the Boulder, Fort Collins, Fort Morgan, Greeley area. Filed 1:39 p. m.

Denver Order 89, Amendment 16, covering dry groceries in the Burlington, Julesburg, Limon and Sterling area. Filed 1:40 p. m.

Denver Order 90, Amendment 16, covering dry groceries in the Gunnison, Meeker and Silverton area. Filed 1:41 p. m.

Denver Order 91, Amendment 16, covering dry groceries in the Delta, Montrose, Glenwood Springs area. Filed 1:41 p. m.

Denver Order 92, Amendment 16, covering dry groceries in the Alamosa, Creede, Monte Vista area. Filed 1:42 p. m.

Region VIII

Seattle Order 16-F, Correction, covering fresh fruits and vegetables. Filed 1:54 p. m.

Seattle Order 17-F, Correction, covering fresh fruits and vegetables. Filed 1:54 p. m.

Seattle Order 18-F, Correction, covering fresh fruits and vegetables. Filed 1:47 p. m.

Seattle Order 19-F, Correction, covering fresh fruits and vegetables. Filed 1:47 p. m.

Spokane Order 20-F, Amendment 26, covering fresh fruits and vegetables in areas of Spokane county, Washington and Kootenai county, Idaho. Filed 1:48 p. m.

Spokane Order 21-F, Amendment 26, covering fresh fruits and vegetables in areas of Shoshone and Kootenai counties, Idaho. Filed 1:48 p. m.

Spokane Order 22-F, Amendment 26, covering fresh fruits and vegetables in areas of Latah county, Idaho, and Whitman county, Washington. Filed 1:48 p. m.

Spokane Order 23-F, Amendment 24-A, covering fresh fruits and vegetables in areas of Asotin county, Washington and Nez Perce county, Idaho. Filed 1:49 p. m.

Spokane Order 23-F, Amendment 26, covering fresh fruits and vegetables in areas of Asotin county, Washington and Nez Perce county, Idaho. Filed 1:50 p. m.

Spokane Order 24-F, Amendment 26, covering fresh fruits and vegetables in areas of Columbia, Walla Walla, Benton and Franklin counties, Washington. Filed 1:50 p. m.

Spokane Order 50, Amendment 4, covering dry groceries in certain cities in Chelan, Okanogan and Omak, Washington. Filed 1:54 p. m.

Spokane Order 53, Amendment 5, covering dry groceries in certain areas in Washington. Filed 1:51 p. m.

Spokane Order 54, Amendment 5, covering dry groceries in certain areas in Washington. Filed 1:52 p. m.

Spokane Order 55, Amendment 5, covering dry groceries in the Moscow-Pullman area. Filed 1:53 p. m.

Copies of any of these orders may be obtained from the OPA Office in the designated city.

ERVIN H. POLLACK,
Secretary.

[F. R. Doc. 46-16037; Filed, Sept. 5, 1946; 4:26 p. m.]

[Region I Order G-2 Under Gen. Order 68, Amdt. 3]

HARD BUILDING MATERIALS IN MASSACHUSETTS

For the reasons set forth in an opinion issued simultaneously herewith, and pursuant to the provisions of General Order No. 68, as amended, Region I, Order No. G-2 under General Order No. 68 is amended in the following respects:

1. Paragraph (b) of section 2 is amended to read as follows:

(b) Maximum prices established by this order shall be reduced by 2% on all sales, excepting over the counter cash sales amounting to less than \$50.00, whenever cash payment is made to the seller within 10 days of the date of invoice. In addition to this required discount each seller shall continue to grant such other or further discounts, allowances, differentials and terms as were in effect for such seller during March 1942.

2. In section 2, a new paragraph (d) is added to read as follows:

(d) Each seller covered by this order may increase the price of any item listed in the table or tables of the applicable appendix¹ by the amount permitted all resellers of such item (including those subject to area orders issued under General Order No. 68) by any amendment or order of the Office of Price Administration which increases the maximum prices of his supplier of that item. However, this can be done only if the effective date of the action increasing his supplier's maximum price is later than the date of the price table listing such item in the applicable appendix. Thus, if the supplier's maximum price for a product is increased, and at some later date the price for the product listed in the price table is increased, the amendment to this order effecting the price table increase will supersede the increase originally granted to resellers by the amendment or order increasing the supplier's maximum price.

3. Appendix A, as amended, "Metropolitan Boston area maximum prices" is hereby revoked and "First Revised Appendix A—Metropolitan Boston area maximum prices" attached to, and made a part of this amendment, is substituted therefor and is made part of Order No. G-2.

4. Appendix B, as amended, "Central Massachusetts area maximum prices" is hereby revoked and "First Revised Appendix B, Central Massachusetts area maximum prices", attached to and made a part of this amendment, is substituted therefor and is made part of Order No. G-2.

¹ Filed as part of the original document.

(5) Appendix C, as amended, "Western Massachusetts area maximum prices", is hereby revoked and "First Revised Appendix C, Western Massachusetts area maximum prices" attached to and made a part of this amendment, is substituted therefor and is made a part of Order No. G-2.

6. Appendix D, as amended, "North-eastern Massachusetts area maximum prices", is hereby revoked and "First Revised Appendix D, Northeastern Massachusetts area maximum prices" attached to and made a part of this amendment, is substituted therefor and is made part of Order No. G-2.

7. Appendix E, as amended, "South-eastern Massachusetts area maximum prices", is hereby revoked and "First Revised Appendix E, Southeastern Massachusetts area maximum prices", attached to and made a part of this amendment, is substituted therefor and is made part of Order No. G-2.

8. Appendix F, as amended, "Barnstable County area maximum prices" is hereby revoked and "First Revised Appendix F, Barnstable County area maximum prices", attached to and made a part of this amendment, is substituted therefor, and is made part of Order No. G-2.

This amendment reflects the increases in maximum prices permitted by Supplementary Order 172 (Modification of Reseller's Maximum Prices Established under General Order 68 for Certain Building and Construction Materials). Accordingly, this amendment supersedes that supplementary order, and the maximum prices established by this amendment cannot be increased under that supplementary order.

This amendment shall become effective August 19, 1946.

Issued this 19th day of August 1946.

H. RUSSELL COX,
Acting Regional Administrator.

[F. R. Doc. 46-16051; Filed, Sept. 5, 1946; 4:30 p. m.]

[Washington, D. C., Adopting Order 57 Under Basic Order 1 Under Gen. Order 68]

BUILDING AND CONSTRUCTION MATERIALS IN WASHINGTON, D. C., TRADING AREA

For the reasons set forth in an opinion issued simultaneously herewith and filed with the Division of the Federal Register and under the authority vested in the Regional Administrator of Region II by the Emergency Price Control Act of 1942 as amended, by General Order No. 68 as amended, and by Revised Procedural Regulation No. 1, which authority has been duly delegated to all District Directors in Region II, it is hereby ordered:

SECTION 1. *What this order covers.* This Adopting Order under Basic Order No. 1 as amended, under General Order 68 as amended, covers sales by all persons to ultimate users or to purchasers for resale on an installed basis, of certain building materials listed in Schedule A¹ hereto annexed and generally known as "hard mason materials". All provisions of Basic Order No. 1 as amended, under

General Order 68 as amended, are adopted in this order and are just as much a part of this order as if specifically set forth herein. If Basic Order No. 1 as amended, is further amended in any respect, the provisions of said order, as amended, shall likewise without further action, become part of this order. All persons subject to this Adopting Order are also subject to Basic Order No. 1 as amended under General Order 68 as amended, and should be familiar with the provisions of said order.

SEC. 2. Territory covered by this order. The geographical area covered by this order is the Washington, D. C. Trading Area consisting of the District of Columbia, the City of Alexandria, Virginia, the County of Arlington, Virginia, Falls Church, Virginia, and that part of the State of Maryland located within a radius of 10 miles of the zero milestone in Washington, D. C. (including but not limited to Cabin John, Glen Echo, Bethesda, Chevy Chase, Woodmont, Alta Vista, Beane, Kensington, Forrest Glen, Woodside, Wheaton, Four Corners, Burnt Mills, Whiteoak, Avenell, Lewiston, Branchville, Berwyn, Takoma Park, College Park, Riverdale, Hyattsville, Bladensburg, Mt. Ranier, Ardwick, Landover, Lanham, Tuxedo, Seat Pleasant, Largo, Capital Heights, Ritchie, Oakland, Forestville, Suitland, Silver Spring, Camp Springs, Oxon Hill and Ft. Foote).

SEC. 3. Maximum prices. The maximum prices for the building materials covered by this order are set forth in Schedule A hereto annexed and made a part of this order. The prices fixed in Schedule A cover all sales in the territory covered by this order, regardless of the location of the place of business of the seller.

(a) *Adjustment to reflect increase in suppliers price—(1) Applicability.* This section is applicable only where the amendment or order which grants your supplier an increase in his maximum price provides that all resellers (including those subject to area orders issued under General Order 68) may increase their maximum prices for the commodity in question.

(2) *Maximum price.* You may increase the price listed in this order by the amount permitted for resellers by an industry-wide or area-wide amendment or order increasing your suppliers maximum price. You can only do this, however, if the effective date of the action increasing your suppliers maximum price is later than the date stated on the price list contained in this order. Thus, if your suppliers maximum price for a product is increased and at some later date the price listed in this order is increased for this product the amendment to this order will supersede the increase originally granted you by the amendment or order increasing your suppliers maximum price.

SEC. 4. Discount, allowances, and terms of sale. All customary allowances, discounts and differentials must be preserved. The maximum prices set forth in Schedule A are delivered prices unless otherwise stated in such Schedule A.

SEC. 5. Relationship of this order to Basic Order No. 1 as amended, under

General Order 68 as amended, and to General Maximum Price Regulation, and other maximum price regulations. As previously stated, all provisions of Basic Order No. 1 as amended, are adopted by this order. The maximum prices fixed by this order supersede any maximum price or pricing method previously established by the General Maximum Price Regulation, or by any other applicable regulation or order. Except to the extent that they are inconsistent with the provisions of this order, all other provisions of the General Maximum Price Regulations, or of any other applicable regulation or order shall remain applicable to sales covered by this order.

SEC. 5a. Relationship of this order to Order No. 3 under General Order 68: This Adopting Order specifically revokes Order No. 3 under General Order No. 68 as of the effective date of this order.

SEC. 6. Posting of maximum prices. Every seller making sales covered by this order shall post a copy of the list of maximum prices fixed by this order in each place of business within the area covered by this order.

SEC. 7. Records and sales slips—(a) Required information. The provisions of section (e) of Basic Order No. 1 as amended, covering sales slips and records are adopted in and applicable to this order, as if specifically set forth herein, and also on any sale of \$50 or more, each seller, regardless of previous custom, must keep records showing at least the following:

- (1) Name and address of buyer.
- (2) Date of transaction.
- (3) Place of delivery.
- (4) Complete description of each item sold and price charged.

(b) *Maximum prices for insufficiently described items.* Where the seller's records or sales slip upon a sale of any commodity covered by this order in the area covered by this order, do not contain a sufficiently complete description to identify the exact nature, type, size, or quantity of the commodity, and thus determine the maximum price fixed by Schedule A of this order the maximum price applicable to such sale shall be the lowest maximum price which can be computed under Schedule A of this order in accordance with the incomplete description.

SEC. 8. Revocation or amendment. This order may be revised, amended, revoked or modified at any time by the Office of Price Administration.

This order shall become effective August 26, 1946.

Issued this 26th day of August 1946.

VINCENT A. HOLMES,
District Director.

[F. R. Doc. 46-16052; Filed, Sept. 5, 1946;
4:30 p. m.]

[Region II 2d Rev. Order G-15 of MPR 122,
Amdt. 4]

SOLID FUELS IN BALTIMORE AND ANNE
ARUNDEL COUNTIES, MD.

For the reasons set forth in an opinion issued simultaneously herewith and

under the authority vested in the Regional Administrator of the Office of Price Administration by §§ 1340.260 and 1340.259 (a) (1) of Revised Maximum Price Regulation No. 122, It is hereby ordered:

1. Paragraphs (d) and (e) (1) are amended by revising the schedule on prices for Virginia Anthracite to read as follows:

(d) *Schedule 1; sales on a "direct-delivery" basis.* * * *

FOR SALES OF COAL OF THE KINDS AND SIZES, AND IN THE QUANTITIES SPECIFIED

Kind and size of coal	Per net ton	Per net ½ ton	Per 100 lbs. (for sales of 100 lbs. or more but less than ½ ton)
Virginia anthracite:			
Egg, stove, nut.....	\$12.95	\$7.00	\$0.72
Pea.....	11.10	6.05	.60
Buckwheat.....	9.95	5.50	-----
Virginia anthracite produced and prepared at the Great Valley Mine of the Great Valley Anthracite Coal Corp. (provided that it is kept separate in storage and delivery and sold and invoiced as "Great Valley Virginia anthracite"):			
Egg, stove, nut.....	13.75	7.40	.74
Pea.....	11.65	6.35	.62
Buckwheat.....	10.70	5.85	-----

Discounts and service charges remain the same.

(e) *Schedule II—"Yard sales."* * * *
(1) *Sales at dealer's yard to consumers.*

Kind and size of coal	Per net ton for sales of ½ ton or more	Per 100 lbs. (for sales of 100 lbs. or more but less than ½ ton)
Virginia anthracite:		
Egg, stove, nut.....	\$11.95	\$0.67
Pea.....	10.10	.55
Buckwheat.....	8.95	-----
Virginia anthracite produced and prepared at the Great Valley Mine of the Great Valley Anthracite Coal Corp. (provided that it is kept separate in storage and delivery and sold and invoiced as "Great Valley Virginia anthracite"):		
Egg, stove, nut.....	12.75	.69
Pea.....	10.65	.57
Buckwheat.....	9.70	-----

Discounts and service charges remain the same.

This Amendment No. 4 to Second Revised Order No. G-15 shall become effective as of July 27, 1946.

(56 Stat. 23, 765; 57 Stat. 566; Pub. Law 383, 79th Cong.; E. O. 9599, 7 F. R. 7871; E. O. 9328, 8 F. R. 4681)

Issued this July 30, 1946.

JAMES L. MEADER,
Regional Administrator.

[F. R. Doc. 46-16055; Filed, Sept. 5, 1946;
4:31 p. m.]

[Region II Rev. Order G-41 under RMPR 122, Amdt. 4]

SOLID FUELS IN MARYLAND

For the reasons set forth in an opinion issued simultaneously herewith and un-

der the authority vested in the Regional Administrator of the Office of Price Administration by §§ 1340.260 and 1340.259 (a) (1) of Revised Maximum Price Regulation No. 122, Revised Order No. G-41 is amended in the following respects:

1. Paragraphs (d) (1), (d) (2) and (d) (3) are amended by revising the schedule on prices for Virginia Anthracite to read as follows:

(d) *Schedule I. * * **

(1) *Sales on a "direct-delivery" basis.*

FOR SALES OF COAL OF THE KINDS AND SIZES, AND IN THE QUANTITIES SPECIFIED

Kind and size of coal	Per net ton	Per net ½ ton	Per 100 lbs. (for sales of 100 lbs. or more but less than ½ ton)
Virginia anthracite:			
Egg, stove, nut.....	\$13.45	\$7.00	\$0.82
Pea.....	11.85	6.20	.70
Buckwheat.....	11.00	5.75	.64

Discounts and service charges remain unchanged.

(2) *"Yard sales".*

FOR SALES OF COAL OF THE KINDS AND SIZES, AND IN THE QUANTITIES SPECIFIED

Kind and size of coal	Per net ton for sales of ½ ton or more	Per 100 lbs. (for sales of 100 lbs. or more but less than ½ ton)
Virginia anthracite:		
Egg, stove, nut.....	\$12.35	\$0.72
Pea.....	10.75	.60
Buckwheat.....	9.90	.54

Discounts remain unchanged.

(3) *Virginia anthracite in 19 lb. paper bags (¼ bushel).*

Size	Delivered at dealer's yard		Delivered to retail stores	Sales to ultimate consumers
	To dealers	To consumers		
Stove or nut.....	\$0.13	\$0.15	\$0.15	\$0.17

This Amendment No. 4 to Revised Order No. G-41 shall become effective July 27, 1946.

(56 Stat. 23, 765; 57 Stat. 566; Pub. Law 383, 79th Cong.; E. O. 9599, 7 F. R. 7871, and E. O. 9328, 8 F. R. 4681)

Issued July 30, 1946.

JAMES L. MEADER,
Regional Administrator.

[F. R. Doc. 46-16054; Filed, Sept. 5, 1946; 4:30 p. m.]

[Pittsburgh Rev. Adopting Order 19 Under Basic Order 1, Under Gen. Order 68]

BUILDING AND CONSTRUCTION MATERIALS IN PITTSBURGH AREA

For the reasons set forth in an opinion issued simultaneously herewith and filed with the Division of the Federal Register and under the authority vested in the Regional Administrator of Region II by the Emergency Price Control Act of 1942,

as amended, by General Order No. 68, as amended, and by Revised Procedural Regulation No. 1, which authority has been duly delegated by such Regional Administrator to the District Director, Pittsburgh District Office, it is hereby ordered:

SECTION 1. What this order covers. This Adopting Order under Basic Order No. 1, as amended, under General Order No. 68, as amended, covers sales by all persons to ultimate users or to purchasers for resale on an installed basis of certain building materials listed in Schedule A hereto annexed¹ and generally known as "hard mason materials". All provisions of Basic Order No. 1, as amended, under General Order No. 68, as amended, are adopted in this order and are just as much a part of this order as if specifically set forth herein. If said Basic Order No. 1, as amended, is further amended, in any respect the provisions of said order, as amended, shall likewise without further action become part of this order. All persons subject to this adopting order are also subject to Basic Order No. 1, as amended, under General Order 68, as amended, and should be familiar with the provisions of said order. This revised order supersedes Adopting Order No. 19 under Basic Order No. 1 as amended under General Order 68 as amended, issued January 17, 1946, and effective February 1, 1946, and said Adopting Order No. 19 under Basic Order No. 1 under General Order No. 68 is revoked as of the effective date of this order.

SEC. 2. Territory covered by this order. The geographical area covered by this order is the Pittsburgh area consisting of the county of Allegheny in the State of Pennsylvania.

SEC. 3. Maximum prices. The maximum prices for the building materials covered by this order are set forth in Schedule A hereto annexed and made a part of this order.

SEC. 4. Discounts, allowances and terms of sale. All prices listed in Schedule A are delivered prices. Customary cash discounts of 2% for payment in ten days are to be continued, and all other customary allowances, discounts and differentials must be preserved.

SEC. 5. Relationship of this order to Basic Order No. 1, as amended, under General Order No. 68, as amended, and to General Maximum Price Regulation and other maximum price regulations. As previously stated, all provisions of Basic Order No. 1, as amended, are adopted by this order. The maximum prices fixed by this order supersede any maximum price or pricing method previously established by the General Maximum Price Regulation or by any other applicable regulation or order. Except to the extent that they are inconsistent with the provisions of this order, all other provisions of the General Maximum Price Regulation or order shall remain applicable to sales covered by this order.

SEC. 6. Posting of maximum prices. Every seller making sales covered by this order shall post a copy of the list

of maximum prices fixed by this order in each place of business within the area covered by this order.

SEC. 7. (a) Records and sales slips. The provisions of section (e) of Basic Order No. 1, as amended, covering sales slips and records are adopted in and applicable to this order as though specifically set forth herein; and also on any sale of \$25 or more each seller, regardless of previous custom, must keep records showing at least the following:

- (1) Name and address of buyer.
- (2) Date of transaction.
- (3) Place of delivery.
- (4) Complete description of each item sold and price charged.

(b) *Maximum prices for insufficiently described items.* Where the seller's records or sales slip upon a sale of any commodity covered by this order in the area covered by this order, do not contain a sufficiently complete description to identify the exact nature, type, size, or quantity of the commodity, and thus determine the maximum price fixed by Schedule A of this order, the maximum price applicable to such sale shall be the lowest maximum price which can be computed under Schedule A of this order in accordance with the incomplete description.

SEC. 8. Revocation or amendment. This order may be revised, amended, revoked or modified at any time by the Regional Administrator or the Price Administrator, or the District Director, Pittsburgh District Office.

This order shall become effective June 14, 1946.

Issued this 14th day of June 1946.

WILLIAM K. HARRISON,
District Director.

[F. R. Doc. 46-16056; Filed, Sept. 5, 1946; 4:30 p. m.]

[Region II Adopting Order 4 Under Basic Order 1 Under General Order 68, Amdt. 2]

BUILDING AND CONSTRUCTION MATERIALS IN WESTCHESTER AND PUTNAM COUNTIES, N. Y.

For the reasons set forth in an opinion issued simultaneously herewith and filed with the Division of the Federal Register, Adopting Order No. 4 as amended, under Basic Order No. 1, as amended, under General Order No. 68, as amended, is hereby amended in the following respects:

1. A new section designated section 3a is added immediately after section 3 to read as follows:

SEC. 3a Adjustment to reflect increase in suppliers price—(a) Applicability. This section is applicable only where the amendment or order which grants your supplier an increase in his maximum price provides that all resellers (including those subject to area orders issued under General Order 68) may increase their maximum prices for the commodity in question.

(b) *Maximum price.* You may increase the price listed in this order by the amount permitted for resellers by an industry-wide or area-wide amendment

¹ Filed as part of the original document.

Item No.	Description of commodity	Unit	Maximum delivered prices in sales to—		Item No.	Description of commodity	Unit	Maximum delivered prices in sales to—	
			Applicators or contractors (purchasers for resale on an installed basis)	Consumers (ultimate users)				Applicators or contractors (purchasers for resale on an installed basis)	Consumers (ultimate users)
<i>Roofing, Siding and Insulation</i>					<i>Roofing, Siding and Insulation—Con.</i>				
90	Asphalt roofing (90 lb.) mineral surface.	Roll	\$3.02	\$3.02	107	Fiber insulation board, 1/2" std. lath and board.	MSF	\$55.00	\$55.00
91	Asphalt or tarred felt, 15 lb. or 30 lb.	do.	2.84	2.84	Synthetic fiber board:				
92	Smooth roofing (45 lb.) medium.	Sq. roll	1.54	1.54	(a) Standard density:				
93	Smooth roofing (55 lb.) heavy.	do.	1.98	1.98	108	3/8"	SF	.09	.09 1/2
94	Smooth roofing (65 lb.) ex. heavy.	do.	2.26	2.26	109	3/16"	SF	.11	.11 1/2
95	Cap sheathing (black and white 43lb.)	do.	1.53	1.53	110	1/4"	SF	.13	.13 1/2
96	Asphalt shingles (210 lbs.) 3 in 1 thick butt.	Sq.	6.00	6.27	(b) Hard density:				
97	Asphalt shingles (165 lbs.) 2 or 3 tab. (hexagon).	Sq.	4.71	4.98	111	3/8"	SF	.10	.10 1/2
98	Fiber insulation board 25/32" asphalt sheathing.	MSF	65.00	65.00	112	3/16"	SF	.13	.13 1/2
Asbestos cement siding:					113	1/4"	SF	.16 1/2	.17
99	12 x 24 or 27 white or buff.	Sq.	8.50	8.50	Thermal insulation:				
100	12 x 24 or 27 standard colors.	Sq.	8.20	8.20	114	Batts, 2" thick.	MSF	50.00	55.00
Asbestos cement roofing shingles:					115	Batts, full thickness.	MSF	65.00	70.00
Hexagonal 16 x 16:					116	Loose, 35-40 lb. bags.	Bag	1.25	1.35
101	Colonial gray.	Sq.	9.45	9.45	117	Blankets (paper backed) medium 2", or balsam wool std. 1".	MSF	50.00	65.00
102	Standard.	Sq.	9.75	9.75	118	Blankets (paper backed) thick 4" or balsam wool, dble thick 2".	MSF	70.00	75.00
103	Green.	Sq.	10.05	10.05					
Dutch lap shingles 16 x 16:									
104	Colonial gray.	Sq.	9.95	9.95					
105	Standard.	Sq.	10.20	10.20					
106	Green.	Sq.	10.45	10.45					

This amendment shall become effective immediately.

Issued this 23d day of August 1946.

JAMES L. MEADER,
Regional Administrator.

[F. R. Doc. 46-16057; Filed, Sept. 5, 1946; 4:32 p. m.]

[Region VIII Order G-8 Under Gen. Order 68, Amdt. 1]

BUILDING MATERIALS IN NEVADA

An opinion accompanying this amendment has been issued simultaneously herewith. Order No. G-8 under General Order No. 68 is amended in the following respects:

1. Paragraph (g) is redesignated paragraph (h).

2. A new paragraph (g) is inserted to read as follows:

(g) *Adjustment to reflect increase in suppliers' price*—(1) *Applicability.* This section is applicable only where the amendment or order which grants your supplier an increase in his maximum price provides that all resellers (including those subject to area orders issued under General Order No. 68) may increase their maximum prices for the commodity in question.

(2) *Maximum price.* You may increase the price listed in this order by the amount permitted for resellers by the amendment or order increasing your suppliers' maximum price. You can only do this, however, if the effective date of the action increasing your suppliers' maximum price is later than the date stated on the price list contained in this order. Thus, if your suppliers' maximum price for a product is increased for this product, the amendment to this order will supersede the increase originally granted you by the amendment or order increasing your suppliers' maximum price.

3. Appendix A is amended to read as set forth on Revised Appendix A, attached hereto.¹

This amendment shall become effective August 26, 1946.

Issued this 20th day of August 1946.

BEN C. DUNIWAY,
Regional Administrator.

[F. R. Doc. 46-16044; Filed, Sept. 5, 1946; 4:28 p. m.]

[Jacksonville Order G-5 Under Gen. Order 68, Amdt. 2]

HARD BUILDING MATERIALS IN DAYTONA BEACH AREA OF VOLUSIA COUNTY, FLA.

For the reasons set forth in an accompanying opinion and pursuant to the authority recited in Order No. G-5 under General Order No. 68, this amendment is issued.

1. Order No. G-5 under General Order No. 68 is amended by revising the Maximum prices for felt and mineral surfaced roll roofing listed in Revised Table 1 to said Order No. G-5 so that said Revised Table 1, as amended, shall read in the same manner as attached hereto and designated as Second Revised Table 1.¹

2. Said Order No. G-5 as amended under General Order No. 68 is effective in that portion of Volusia County bounded on the North by the Township line between Townships 13 and 14 South, bounded on the West by the East line of Flagler County and by the East line of Section 27 and 34 of Township 14 South of Range 31 East, and by the Range line between Ranges 31 and 32 East through Townships 15 and 16 South, bounded on the South by the Township line between Townships 16 and 17 South through Range 32 East, and by Spruce Creek and

¹ Filed as part of the original document.

by Ponce de Leon Inlet, and bounded on the East by the Atlantic Ocean in the State of Florida.

3. This amendment shall become effective on August 27, 1946.

Issued August 27, 1946.

STEWART C. MAXCY,
District Director.

[F. R. Doc. 46-16296; Filed, Sept. 9, 1946; 1:47 p. m.]

[Region II Adopting Order 31 Under Basic Order 1, Under Gen. Order 68, Amdt. 2]

BUILDING AND CONSTRUCTION MATERIALS IN DUTCHESS, ROCKLAND AND ORANGE COUNTIES, N. Y.

For the reasons set forth in an opinion issued simultaneously herewith and filed with the Division of the Federal Register, Adopting Order No. 31 as amended, under Basic Order No. 1, as amended, under General Order No. 68, as amended, is hereby amended in the following respects:

1. A new section designated section 3a, is added immediately after section 3 to read as follows:

SEC. 3a. *Adjustment to reflect increase in supplier's price*—(a) *Applicability.* This section is applicable only where the amendment or order which grants your supplier an increase in his maximum price provides that all resellers (including those subject to area orders issued under General Order 68) may increase their maximum prices for the commodity in question.

(b) *Maximum price.* You may increase the price listed in this order by the amount permitted for resellers by an industry-wide or area-wide amendment or order increasing your supplier's maximum price. You can only do this,

REVISED SCHEDULE A—Continued

Item No.	Description of commodity	Unit	Maximum delivered prices in sales to contractor or consumer	Item No.	Description of commodity	Unit	Maximum delivered prices in sales to contractor or consumer
	Roofing, siding and insulation:			107	Fibre insulation board, 1/2" std. lath and board.	MSF	\$50.00
90	Asphalt roofing (90 lb.) mineral surface	Roll	\$3.02		Synthetic fibre board:		
91	Asphalt or tarred felt, 15 lb. or 30 lb.	do	2.95		(a) Standard density:		
92	Smooth roofing (45 lb.) medium	Sq. roll	1.61		1/4"	SF	.07 1/2
93	Smooth roofing (55 lb.) heavy	Sq. roll	2.06	108	1/2"	SF	.09
94	Smooth roofing (65 lb.) ex. heavy	Sq. roll	2.35	109	3/4"	SF	.11
95	Cap sheathing (black and white), 43 lb.	Sq. roll	1.59		(b) Hard density:		
96	Asphalt shingles (210 lbs.) 3 in 1 thick butt.	Sq.	6.27	111	1/4"	SF	.10
97	Asphalt shingles (165 lbs.) 2 or 3 tab. (hexagon)	Sq.	4.96	112	1/2"	SF	.11
98	Fibre insulation board 2 3/32" asphalt sheathing.	MSF	65.00	113	3/4"	SF	.14 1/2
99	Asbestos cement siding: 12 x 24 or 27 white or buff.	Sq.	8.25		Thermal insulation:		
100	Asbestos cement siding: 12 x 24 or 27 Standard colors.	Sq.	7.85	114	Batts, 2" thick	MSF	50.00
	Asbestos cement roofing shingles:			115	Batts, full thickness	MSF	65.00
	(a) Hexagonal 16 x 16:			116	Loose, 35-40 lb. bags	bag	1.25
101	Colonial gray	Sq.	9.55	117	Blankets, (paper backed) medium 2", or balsam wool std. 1"	MSF	50.00
102	Standard	Sq.	9.85	118	Blankets, (paper backed) thick 4" or balsam wool, dble thick 2"	MSF	65.00
103	Green	Sq.	10.15	119	Blankets—single	MSF	41.00
	(b) Dutch Lap Shingles 16 x 16:						
104	Colonial gray	Sq.	10.05				
105	Standard	Sq.	10.30				
106	Green	Sq.	10.55				

This amendment shall become effective immediately.

Issued this 23d day of August 1946.

JAMES L. MEADER,
Regional Administrator.

[F. R. Doc. 46-16058; Filed, Sept. 5, 1946; 4:32 p. m.]

[Philadelphia Adopting Order 46 Under Basic Order 1 Under Gen. Order 68]

BUILDING AND CONSTRUCTION MATERIALS IN BERKS, LEHIGH AND NORTHAMPTON COUNTIES, PA.

For the reasons set forth in an opinion issued simultaneously herewith and filed with the Division of the Federal Register and under the authority vested in the Regional Administrator of Region II by the Emergency Price Control Act of 1942 as amended, by General Order No. 68 as amended, and by Revised Procedural Regulation No. 1, which authority has been duly delegated to all District Directors in Region II, it is hereby ordered:

SECTION 1. What this order covers. This Adopting Order under Basic Order No. 1 as amended, under General Order No. 68 as amended, covers sales by all persons to ultimate users or to purchasers for resale on an installed basis, of certain building materials listed in Schedule A¹ hereto annexed and generally known as "Hard mason materials". All provisions of Basic Order No. 1 as amended, under General Order 68 as amended, are adopted in this order and are just as much a part of this order as if specifically set forth herein. If Basic Order No. 1 as amended, is further amended in any respect, the provisions of said order as amended, shall likewise without further action, become part of this order. All persons subject to this Adopting Order are also subject to Basic Order No. 1 as amended under General Order 68 as amended, and should be familiar with the provisions of said order.

SEC. 2. Territory covered by this order. The geographical area covered by this

¹ Filed as part of the original document.

order is the Counties of Berks, Lehigh and Northampton, all in the State of Pennsylvania.

SEC. 3. Maximum prices. The maximum prices for the building materials covered by this order are set forth in Schedule A hereto annexed and made a part of this order. The prices fixed in Schedule A cover all sales in the territory covered by this order, regardless of the location of the place of business of the seller.

(a) **Adjustment to reflect increase in suppliers price—(1) Applicability.** This section is applicable only where the amendment or order which grants your supplier an increase in his maximum price provides that all resellers (including those subject to Area Orders issued under General Order 68) may increase their maximum prices for the commodity in question.

(2) **Maximum price.** You may increase the price listed in this order by the amount permitted for resellers by an industry-wide or area-wide amendment or order increasing your suppliers maximum price. You can only do this, however, if the effective date of the action increasing your suppliers maximum price is later than the date stated on the price list contained in this order. Thus, if your suppliers maximum price for a product is increased and at some later date the price listed in this order is increased for this product, the amendment to this order will supersede the increase originally granted you by the amendment or order increasing your suppliers maximum price.

SEC. 4. Discounts, allowances, and terms of sale. All customary allowances, discounts and differentials must be preserved. The maximum prices set forth in Schedule A are delivered prices unless otherwise stated in such Schedule A.

SEC. 5. Relationship of this order to Basic Order No. 1 as amended, under General Order 68 as amended, and to General Maximum Price Regulation, and other maximum price regulations. As previously stated, all provisions of Basic Order No. 1 as amended, are adopted by

this order. The maximum prices fixed by this order supersede any maximum price or pricing method previously established by the General Maximum Price Regulation, or by any other applicable regulation or order. Except to the extent that they are inconsistent with the provisions of this order, all other provisions of the General Maximum Price Regulation, or of any other applicable regulation or order shall remain applicable to sales covered by this order.

SEC. 6. Posting of Maximum prices. Every seller making sales covered by this order shall post a copy of the list of maximum prices fixed by this order in each place of business within the area covered by this order.

SEC. 7. Records and sales slips—(a) Required information. The provisions of Section (e) of Basic Order No. 1 as amended, covering sales slips and records are adopted in and applicable to this order, as if specifically set forth herein, and also on any sale of \$25 or more, each seller, regardless of previous custom, must keep records showing at least the following:

- (1) Name and address of buyer.
- (2) Date of transaction.
- (3) Place of delivery.
- (4) Complete description of each item sold and price charged.

(b) **Maximum prices for insufficiently described items.** Where the seller's records or sales slip upon a sale of any commodity covered by this order in the area covered by this order, do not contain a sufficiently complete description to identify the exact nature, type, size, or quantity of the commodity, and thus determine the maximum price fixed by Schedule A of this order, the maximum price applicable to such sale shall be the lowest maximum price which can be computed under Schedule A of this order in accordance with the incomplete description.

SEC. 8. Revocation or amendment. This order may be revised, amended, revoked or modified at any time by the Office of Price Administration.

This order shall become effective August 30, 1946.

Issued this 26th day of August 1946.

FRANK J. LOFTUS,
District Director.

[F. R. Doc. 46-16040; Filed, Sept. 5, 1946;
4:26 p. m.]

[Region II Adopting Order 35 Under Basic
Order 1, Under Gen. Order 68, Amdt. 1]

**CERTAIN BUILDING AND CONSTRUCTION
MATERIALS IN SUFFOLK COUNTY, N. Y.**

For reasons set forth in an opinion
issued simultaneously herewith and filed
with the Division of the Federal Register,
Adopting Order No. 35, under Basic Order
No. 1, as amended, under General

Order No. 68, as amended, is hereby
amended in the following respects:

1. A new section designated section 3a,
is added immediately after section 3 to
read as follows:

**SEC. 3a Adjustment to reflect increase
in suppliers price—(a) Applicability.**
This section is applicable only where the
amendment or order which grants your
supplier an increase in his maximum
price provides that all re-sellers (includ-
ing those subject to area orders issued
under General Order No. 68) may in-
crease their maximum prices for the
commodity in question.

(b) **Maximum price.** You may in-
crease the price listed in this order by
the amount permitted for re-sellers by
an industry-wide or area-wide amend-
ment or order increasing your suppliers

maximum price. You can only do this,
however, if the effective date of the ac-
tion increasing your suppliers maximum
price is later than the date stated on the
price list contained in this order. Thus,
if your suppliers maximum price for a
product is increased and at some later
date the price listed in this order is in-
creased for this product, the amendment
to this order will supersede the increase
originally granted you by the amend-
ment or order increasing your suppliers
maximum price.

2. Schedule A is amended as follows:

(a) The title of Schedule (A) is
amended to read Revised Schedule A,
dated June 30, 1946.

(b) Revised Schedule (A) is amended
to read as follows:

REVISED SCHEDULE A (DATED JUNE 30, 1946)

[Maximum prices for certain building and construction materials in the county of Suffolk, State of New York, on sales by all persons to ultimate users or to purchasers for resale on an installed basis]

Item No.	Description of commodity	Unit	Maximum delivered prices in sales to contractor or consumer on sales over \$10 in amount *		Item No.	Description of commodity	Unit	Maximum delivered prices in sales to contractor or consumer on sales over \$10 in amount *
1	Plaster, neat	100 lb. bag	\$0.90			Corner bead, galvanized:		
2	Plaster, hard wall sanded	100 lb. bag	.80		36	(a) Standard-wing bead 1 1/2" flange	Lin. ft.	\$0.055
3	Plaster, gauging	100 lb. bag	1.37		37	(b) Wide-flange bead: 2 1/2" flange	Lin. ft.	.055
4	Plaster, moulding	100 lb. bag	1.37		38	(c) Standard-expansion bead: 2 1/2" flange	Lin. ft.	.055
5	Plaster, bonding	100 lb. bag	1.12		39	(d) Standard-bullnose bead: 3/4" radius; 1 1/2" flange	Lin. ft.	.055
6	Plaster board 32" x 36":					(e) Expansion-bullnose bead:		
7	1/2" thick	Per bd.	.29		40	26 gauge	Lin. ft.	.08
8	3/8" thick	Per bd.	.30		41	24 gauge	Lin. ft.	.09
9	1/2" thick	Per bd.	.31			Flue lining, vitrified clay:		
10	Gypsum sheathing (black paper) 1/2"	Sq. ft.	.035			(a) Square or rectangular:		
11	Gypsum wallboard, 3/8"	Sq. ft.	.04		42	4 1/2" x 8 1/2"	Lin. ft.	.345
12	Gypsum wallboard, 1/2"	Sq. ft.	.045		43	4 1/2" x 13"	Lin. ft.	.46
13	Gypsum lath, 3/8"	Sq. ft.	.025		44	7 1/2" x 7 1/2"	Lin. ft.	.345
14	Gypsum block-partition, hollow, 3" thick	Sq. ft.	.11		45	8 1/2" x 8 1/2"	Lin. ft.	.46
15	Gypsum block-partition, hollow, 4" thick	Sq. ft.	.12 1/2		46	8 1/2" x 13"	Lin. ft.	.69
16	Portland cement—paper bag	94 lb. bag	.75		47	8 1/2" x 18"	Lin. ft.	1.04
17	Portland cement—cloth bag	100 lb. bag	1.00		48	13" x 13"	Lin. ft.	.885
18	Waterproof cement-gray	100 lb. bag	1.00		49	13" x 18"	Lin. ft.	1.35
19	Hi-Early waterproof cement	100 lb. bag	1.00		50	18" x 18"	Lin. ft.	1.73
20	Keene's cement	50 lb. bag	2.37		51	20" x 20"	Lin. ft.	3.15
21	Mason's hydrated lime	50 lb. bag	.50		52	20" x 24"	Lin. ft.	3.62
22	Finishing lime	70 lb. bag	.65		53	24" x 24"	Lin. ft.	4.09
23	Masonry mortar—paper sacks	Per ft.	.095			b. Round glue lining:		
24	Clay drain tile, 3"	Per ft.	.11		54	3"	Lin. ft.	.23
25	Clay drain tile, 4"	Per ft.	.15		55	4"	Lin. ft.	.23
26	Clay drain tile, 6"	Per ft.	.16		56	6"	Lin. ft.	.35
	Metal lath:				57	8"	Lin. ft.	.54
	(a) Diamond mesh, painted:				58	10"	Lin. ft.	.81
27	2.2 lbs.	Sq. yd.	.22		59	12"	Lin. ft.	1.04
28	2.5 lbs.	Sq. yd.	.28		60	15"	Lin. ft.	1.39
29	3.4 lbs.	Sq. yd.	.35		61	18"	Lin. ft.	1.93
	(b) Diamond mesh, galvanized 3.4 lbs.	Sq. yd.	.38		62	20"	Lin. ft.	2.31
	(c) Flat Rib, painted:				63	22"	Lin. ft.	3.09
30	2.75 lbs.	Sq. yd.	.31		64	24"	Lin. ft.	3.48
31	3.4 lbs.	Sq. yd.	.35		65	27"	Lin. ft.	6.59
	(d) Rib Lath, painted:				66	30"	Lin. ft.	7.39
32	3.4 lbs. 3/8"	Sq. yd.	.35		67	33"	Lin. ft.	9.77
33	4.0 lbs. 3/8"	Sq. yd.	.37		68	38"	Lin. ft.	11.03
	Cornerite, copper alloy, painted:							
34	2" x 2"	Lin. ft.	.02					
35	3" x 3"	Lin. ft.	.02 1/4					

* For plaster produced by the Newark Plaster Co., add 33¢ for each 100 lbs. to above prices.

* For gypsum wallboard and gypsum lath produced by the Newark Plaster Co., add 1/2¢ for each square foot to above price.

* This price includes a deposit of 25¢ for the cloth bag. An amount equal to the required deposit shall be refunded upon the return of the bag.

Item No.	Description of commodity	Unit	Maximum delivered prices to contractors or consumers retail sales		Item No.	Description of commodity	Unit	Maximum delivered prices to contractors or consumers retail sales	
			9 inches	13 inches				9 inches	13 inches
	<i>Wall coping and fittings—Continued</i>								
69	Straight coping:				71	Angles:			
(a)	Camel back or double slant	Per ft.	\$0.28	\$0.46	(a)	Camel back or double slant	Each	\$1.54	\$2.32
(b)	Lap-Lok	Per ft.	.36	.51	(b)	Lap-Lok	Each	1.74	2.60
(c)	Single slant	Per ft.	.62	.92	(c)	Single slant	Each	3.08	4.64
70	Corners, closed ends or starters:				(a)	Tees:			
(a)	Camel back or double slant	Each	.92	1.39	(c)	Camel back or double slant	Each	2.48	3.71
(b)	Lap-Lok	Each	1.04	1.56		Lap-Lok	Each	2.78	4.18
(c)	Single slant	Each	1.84	2.78		Single slant	Each	4.96	7.42

REVISED SCHEDULE A (DATED JUNE 30, 1946)—Continued

Item No.	Description of commodity	Unit	Maximum delivered prices to contractors or consumers retail sales ⁴			Item No.	Description of commodity	Unit	Maximum delivered prices to contractors or consumers retail sales ⁴		
			Standard		Double strength, 3 ft.				Standard		Double strength, 3 ft.
			2 ft.	3 ft.					2 ft.	3 ft.	
73	Sewer pipe, vitrified clay:	Lin. ft.	\$0.23		82	Sewer pipe, vitrified clay—con.	Lin. ft.			\$2.93	
74	3".....	Lin. ft.	.23	\$0.25	83	20".....	Lin. ft.			3.42	
75	4".....	Lin. ft.	.35	.38	84	21".....	Lin. ft.			3.92	
76	5".....	Lin. ft.	.35	.38	85	22".....	Lin. ft.			4.40	
77	6".....	Lin. ft.	.54	.57	86	24".....	Lin. ft.			6.59	
78	8".....	Lin. ft.	.81	.85	87	30".....	Lin. ft.			7.31	
79	10".....	Lin. ft.	1.04	1.09	88	33".....	Lin. ft.			9.67	
80	12".....	Lin. ft.			89	36".....	Lin. ft.			11.01	
81	15".....	Lin. ft.		\$1.69							
	18".....	Lin. ft.		2.45							

Item No.	Description of commodity	Unit	Maximum delivered prices in sales to applicators, contractors or consumers	Item No.	Description of commodity	Unit	Maximum delivered prices in sales to applicators, contractors or consumers
<i>Roofing, siding and insulation</i>				<i>Roofing, siding and insulation—Continued</i>			
90	Asphalt roofing (90 lb.) mineral surface.....	Roll.....	\$2.76	107	Fibre insulation board, 1/2" standard lath and board.	MSF.....	\$47.50
91	Asphalt or tarred felt, 15 lb. or 30 lb.....	Roll.....	2.72		Synthetic fibre board:		
92	Smooth roofing (45 lb.) medium.....	Sq. roll.....	1.61		(a) Standard density:		
93	Smooth roofing (55 lb.) heavy.....	Sq. roll.....	2.06		1/8".....	SF.....	.07 1/2
94	Smooth roofing (65 lb.) ex. heavy.....	Sq. roll.....	2.35	108	3/8".....	SF.....	.09
95	Cap sheathing (black and white), 43 lb.....	Sq. roll.....	1.59	109	1/2".....	SF.....	.12
96	Asphalt shingles (210 lbs.) 3 in 1 thick butt.....	Sq.....	6.27	110	(b) Hard density:		
97	Asphalt shingles (165 lbs.) 2 or 3 tab. (hexagon).....	Sq.....	5.08		1/8".....	SF.....	.09
98	Fibre insulation board 2 3/4" asphalt sheathing.....	MSF.....	60.00	111	3/8".....	SF.....	.11
99	Asbestos cement siding: 12 x 24 or 27 white or buff.....	Sq.....	8.25	112	1/2".....	SF.....	.14 1/2
100	Asbestos cement siding: 12 x 24 or 27 standard colors.....	Sq.....	7.90	113	Thermal insulation:		
	Asbestos cement roofing shingles:			114	Batts, 2" thick.....	MSF.....	50.00
	(a) Hexagonal 16 x 16:			115	Batts, full thickness.....	MSF.....	60.00
101	Colonial gray.....	Sq.....	9.40	116	Loose, 35-40.....	Bag.....	1.10
102	Standard.....	Sq.....	9.70	117	Blankets, (paper backed) medium 2", or balsam wool standard 1".....	MSF.....	50.00
103	Green.....	Sq.....	10.00	118	Blankets, (paper backed) thick 4" or balsam wool, dble thick 2".....	MSF.....	65.00
	(b) Dutch lap shingles 16 x 16:			119	Blankets single.....	MSF.....	45.00
104	Colonial gray.....	Sq.....	9.90				
105	Standard.....	Sq.....	10.15				
106	Green.....	Sq.....	10.40				

⁴ Delivered sales of \$10 or less, a delivery charge not in excess of 10% of the total amount of the sale may be made.

This amendment shall become effective immediately.

Issued this 23d day of August 1946.

JAMES L. MEADER,
Regional Administrator.

[F. R. Doc. 46-16059; Filed, Sept. 4, 1946; 4:32 p. m.]

[Philadelphia Adopting Order 30 Under Basic Order 1 Under Gen. Order 68, Amdt. 1]

BUILDING AND CONSTRUCTION MATERIALS IN PHILADELPHIA, PA., DISTRICT

For the reasons set forth in an opinion issued simultaneously herewith and filed with the Division of the Federal Register, and under the authority vested in the Regional Administrator of Region 2 by the Emergency Price Control Act of 1942 as amended, by General Order 68 as amended, and by Revised Procedural Regulation No. 1, which authority has been duly delegated by such Regional Administrator to the District Director, Philadelphia District Office, it is hereby ordered:

1. Adopting Order No. 30 under Basic Order No. 1 as amended, under General Order No. 68, as amended, is hereby amended by striking out Schedule A annexed to said order and inserting in place thereof Revised Schedule A¹ hereto an-

nexed¹ and made a part of this amendment and of said adopting order.

2. Adopting Order No. 30 under Basic Order No. 1 as amended, under General Order No. 68 as amended, is further amended by striking out section 7 of said order and inserting in place thereof the following:

SEC. 7. (a) *Records and sales slips.* The provisions of section (e) of Basic Order No. 1 as amended covering sales slips and records are adopted in and applicable to this order as though specifically set forth herein; and also on any sale of \$25 or more each seller, regardless of previous custom, must keep records showing at least the following:

- (1) Name and address of buyer.
- (2) Date of transaction.
- (3) Place of delivery.
- (4) Complete description of each item sold and price charged.

(b) *Maximum prices for insufficiently described items.* Where the seller's records or sales slip upon a sale of any commodity covered by this order in the area covered by this order, do not contain a sufficiently complete description to identify the exact nature, type, size or quantity of the commodity, and thus determine the maximum price fixed by Revised Schedule A of this order, the maximum price applicable to such sale shall

¹ Filed as part of the original document.

be the lowest maximum price which can be computed under Revised Schedule A of this order in accordance with the incomplete description.

3. Adopting Order No. 30 under Basic Order No. 1 as amended, under General Order No. 68 as amended, is further amended by adding a new section 3 (a) as follows:

SEC. 3. (a) *Adjustment to reflect increase in supplier's price—(a) Applicability.* This section is applicable only where the amendment or order which grants your supplier an increase in his maximum price provides that all resellers (including those subject to area orders issued under General Order 68) may increase their maximum prices for the commodity in question.

(b) *Maximum price.* You may increase the price listed in this order by the amount permitted for resellers by an industry-wide or area-wide amendment or order increasing your supplier's maximum price. You can only do this, however, if the effective date of the action increasing your supplier's maximum price is later than the date stated on the price list contained in this order. Thus, if your supplier's maximum price for a product is increased and at some later date the price listed in this order is increased for this product, the amendment to this order will supersede the increase originally granted you by the amendment

or order increasing your supplier's maximum price.

4. Except as hereby amended, Adopting Order No. 30 under Basic Order No. 1 as amended, under General Order 68 as amended, shall remain the same and all provisions thereof remain in full force and effect.

This amendment shall become effective immediately.

Issued this 26th day of August 1946.

FRANK J. LOFTUS,
District Director.

[F. R. Doc. 46-16039; Filed, Sept. 5, 1946;
4:26 p. m.]

[Philadelphia Adopting Order 12 Under
Basic Order 1, Under Gen. Order 68,
Amdt. 1]

**BUILDING AND CONSTRUCTION MATERIALS
IN HARRISBURG, PA., AREA**

For the reasons set forth in an opinion issued simultaneously herewith and filed with the Division of the Federal Register, and under the authority vested in the Regional Administrator of Region II by the Emergency Price Control Act of 1942, as amended, by General Order 63, as amended, and by Revised Procedural Regulation No. 1, which authority has been duly delegated by such Regional Administrator to the District Director, Philadelphia District Office, *It is hereby ordered:*

1. Adopting Order No. 12 under Basic Order No. 1, as amended, under General Order No. 68, as amended, is hereby amended by striking out Schedule A annexed to said order and inserting in place thereof Revised Schedule A¹ annexed and made a part of this amendment and of said adopting order.

2. Adopting Order No. 12 under Basic Order No. 1, as amended, under General Order No. 68, as amended, is further amended by striking out section 7 of said order and inserting in place thereof the following:

Sec. 7 (a) *Records and sales slips.* The provisions of section (e) of Basic Order No. 1, as amended, covering sales slips and records are adopted in and applicable to this order as though specifically set forth herein; and also on any sale of \$25 or more each seller, regardless of previous custom, must keep records showing at least the following:

- (1) Name and address of buyer.
- (2) Date of transaction.
- (3) Place of delivery.
- (4) Complete description of each item sold and price charged.

(b) *Maximum prices for insufficiently described items.* Where the seller's records or sales slip upon a sale of any commodity covered by this order in the area covered by this order, do not contain a sufficiently complete description to identify the exact nature, type, size, or quantity of the commodity, and thus determine the maximum price fixed by Revised Schedule A of this order, the maximum price applicable to such sale shall be the lowest maximum price which

¹ Filed as part of the original document.

can be computed under Revised Schedule A of this order in accordance with the incomplete description.

3. Adopting Order No. 12 under Basic Order No. 1, as amended, under General Order 68, as amended, is further amended by adding a new section 3 (a) as follows:

Sec. 3. (a) *Adjustment to reflect increase in supplier's price—(1) Applicability.* This section is applicable only where the amendment or order which grants your supplier an increase in his maximum price provides that all resellers (including those subject to area orders issued under General Order 68) may increase their maximum prices for the commodity in question.

(2) *Maximum price.* You may increase the price listed in this order by the amount permitted for resellers by an industry-wide or area-wide amendment or order increasing your supplier's maximum price. You can only do this, however, if the effective date of the action increasing your supplier's maximum price is later than the date stated on the price list contained in this order. Thus, if your supplier's maximum price for a product is increased and at some later date the price listed in this order is increased for this product, the amendment to this order will supersede the increase originally granted you by the amendment or order increasing your supplier's maximum price.

4. Except as hereby amended, Adopting Order No. 12 under Basic Order No. 1, as amended, under General Order 68, as amended, shall remain the same and all provisions thereof remain in full force and effect.

This amendment shall become effective immediately.

Issued this 26th day of August 1946.

FRANK J. LOFTUS,
District Director.

[F. R. Doc. 46-16174; Filed, Sept. 6, 1946;
1:14 p. m.]

[Philadelphia Adopting Order 13 Under Basic
Order 1, Under Gen. Order 68, Amdt. 1]

**HARD MASON MATERIALS IN PHILADELPHIA,
PA., DISTRICT**

For the reasons set forth in an opinion issued simultaneously herewith and filed with the Division of the Federal Register, and under the authority vested in the Regional Administrator of Region 2 by the Emergency Price Control Act of 1942 as amended, by General Order 68, as amended, and by Revised Procedural Regulation No. 1, which authority has been duly delegated by such Regional Administrator to the District Director, Philadelphia District Office, *It is hereby ordered:*

1. Adopting Order No. 13 under Basic Order No. 1, as amended, under General Order No. 68, as amended, is amended by striking out section 7 of said order and inserting in place thereof the following:

Sec. 7. (a) *Records and sales slips.* The provisions of section (e) of Basic Order No. 1, as amended covering sales slips and records are adopted in and applicable to

this order as though specifically set forth herein; and also on any sale of \$25 or more each seller, regardless of previous custom, must keep records showing at least the following:

- (1) Name and address of buyer.
- (2) Date of transaction.
- (3) Place of delivery.
- (4) Complete description of each item sold and price charged.

(b) *Maximum prices for insufficiently described items.* Where the seller's records or sales slip upon a sale of any commodity covered by this order in the area covered by this order, do not contain a sufficiently complete description to identify the exact nature, type, size, or quantity of the commodity, and thus determine the maximum price fixed by Revised Schedule A of this order, the maximum price applicable to such sale shall be the lowest maximum price which can be computed under Revised Schedule A of this order in accordance with the incomplete description.

2. Except as hereby amended, Adopting Order No. 13 under Basic Order No. 1, as amended, under General Order 68, as amended, shall remain the same and all provisions thereof remain in full force and effect.

3. This amendment shall become effective immediately.

Issued this 26th day of August 1946.

FRANK J. LOFTUS,
District Director.

[F. R. Doc. 46-16175; Filed, Sept. 6, 1946;
1:15 p. m.]

[Philadelphia Adopting Order 13 Under Basic
Order 1 Under Gen. Order 68, Amdt. 2]

**BUILDING AND CONSTRUCTION MATERIALS IN
YORK, PA., AREA**

For the reasons set forth in an opinion issued simultaneously herewith and filed with the Division of the Federal Register, and under the authority vested in the Regional Administrator of Region 2 by the Emergency Price Control Act of 1942 as amended, by General Order 68 as amended, and by Revised Procedural Regulation No. 1, which authority has been duly delegated by such Regional Administrator to the District Director, Philadelphia District Office, *It is hereby ordered:*

1. Adopting Order No. 13 under Basic Order No. 1 as amended, under General Order 68, as amended, is hereby amended by striking out Schedule A annexed to said order and inserting in place thereof Revised Schedule A¹ annexed and made a part of this amendment and of said adopting order.

2. Adopting Order No. 13 under Basic Order No. 1 as amended, under General Order No. 68 as amended, is further amended by adding a new section 3 (a) as follows:

Sec. 3 (a) *Adjustment to reflect increase in supplier's price—(1) Applicability.* This section is applicable only where the amendment or order which grants your supplier an increase in his maximum price provides that all resellers (including those subject to area order issued under General Order 68) may in-

crease their maximum prices for the commodity in question.

(2) *Maximum price.* You may increase the price listed in this order by the amount permitted for resellers by an industry-wide or area-wide amendment or order increasing your supplier's maximum price. You can only do this, however, if the effective date of the action increasing your supplier's maximum price is later than the date stated on the price list contained in this order. Thus, if your supplier's price for a product is increased and at some later date the price listed in this order is increased for this product, the amendment to this order will supersede the increase originally granted you by the amendment or order increasing your supplier's maximum price.

3. Except as hereby amended, Adopting Order No. 13 under Basic Order No. 1 as amended, under General Order 68 as amended, shall remain the same and all provisions thereof remain in full force and effect.

4. This amendment shall become effective immediately.

Issued this 26th day of August 1946.

FRANK J. LOFTUS,
District Director.

[F. R. Doc. 46-16176; Filed, Sept. 6, 1946;
1:15 p. m.]

[Philadelphia Adopting Order 22 Under Basic Order 1 under Gen. Order 68, Amdt. 1]

BUILDING AND CONSTRUCTION MATERIALS IN PHILADELPHIA, PA., DISTRICT

For the reasons set forth in an opinion issued simultaneously herewith and filed with the Division of the Federal Register, and under the authority vested in the Regional Administrator of Region II by the Emergency Price Control Act of 1942 as amended, by General Order 68 as amended, and by Revised Procedural Regulation No. 1, which authority has been duly delegated by such Regional Administrator to the District Director, Philadelphia District Office, *It is hereby ordered:*

1. Adopting Order No. 22 under Basic Order No. 1 as amended, under General Order No. 68 as amended, is hereby amended by striking out Schedule A annexed to said order and inserting in place thereof Revised Schedule A¹ hereto annexed, and made a part of this amendment and of said Adopting Order.

2. Adopting Order No. 22 under Basic Order No. 1 as amended, under General Order No. 68 as amended, is further amended by striking out section 7 of said order and inserting in place thereof the following:

SEC. 7. (a) *Records and sales slips.* The provisions of section (e) of Basic Order No. 1 as amended covering sales slips and records are adopted in and applicable to this order as though specifically set forth herein; and also on any sale of \$25 or more each seller, regardless of previous custom, must keep records showing at least the following:

¹ Filed as part of the original document.

- (1) Name and address of buyer.
- (2) Date of transaction.
- (3) Place of delivery.
- (4) Complete description of each item sold and price charged.

(b) *Maximum prices for insufficiently described items.* Where the seller's records or sales slip upon a sale of any commodity covered by this order in the area covered by this order, do not contain a sufficiently complete description to identify the exact nature, type, size or quantity of the commodity, and thus determine the maximum price fixed by Revised Schedule A of this order, the maximum price applicable to such sale shall be the lowest maximum price which can be computed under Revised Schedule A of this order in accordance with the incomplete description.

3. Adopting Order No. 22 under Basic Order No. 1 as amended, under General Order 68 as amended, is further amended by adding a new section 3 (a) as follows:

SEC. 3. (a) *Adjustment to reflect increase in supplier's price—(1) Applicability.* This section is applicable only where the amendment or order which grants your supplier an increase in his maximum price provides that all resellers (including those subject to area orders issued under General Order 68) may increase their maximum prices for the commodity in question.

(2) *Maximum price.* You may increase the price listed in this order by the amount permitted for resellers by an industry-wide or area-wide amendment or order increasing your supplier's maximum price. You can only do this, however, if the effective date of the action increasing your supplier's maximum price is later than the date stated on the price list contained in this order. Thus, if your supplier's maximum price for a product is increased and at some later date the price listed in this order is increased for this product, the amendment to this order will supersede the increase originally granted you by the amendment or order increasing your supplier's maximum price.

4. Except as hereby amended, Adopting Order No. 22 under Basic Order No. 1 as amended, under General Order 68 as amended, shall remain the same and all provisions thereof remain in full force and effect.

This amendment shall become effective immediately.

Issued this 26th day of August 1946.

FRANK J. LOFTUS,
District Director.

[F. R. Doc. 46-16177; Filed, Sept. 6, 1946;
1:15 p. m.]

[Philadelphia Adopting Order 26 Under Basic Order 1, under Gen. Order 68, Amdt. 1]

BUILDING AND CONSTRUCTION MATERIALS IN PHILADELPHIA, PA., AREA

For the reasons set forth in an opinion issued simultaneously herewith and filed with the Division of the Federal Register, and under the authority vested in the Regional Administrator of Region 2 by the Emergency Price Control Act of

1942, as amended, by General Order 68, as amended, and by Revised Procedural Regulation No. 1, which authority has been duly delegated by such Regional Administrator to the District Director, Philadelphia District Office, *It is hereby ordered:*

1. Adopting Order No. 26 under Basic Order No. 1, as amended, under General Order No. 68, as amended, is amended by striking out section 7 of said order and inserting in place thereof the following:

SEC. 7. (a) *Records and sales slips.* The provisions of section (e) of Basic Order No. 1, as amended, covering sales slips and records are adopted in and applicable to this order as though specifically set forth herein; and also on any sale of \$25 or more each seller, regardless of previous custom, must keep records showing at least the following:

- (1) Name and address of buyer.
- (2) Date of transaction.
- (3) Place of delivery.
- (4) Complete description of each item sold and price charged.

(b) *Maximum prices for insufficiently described items.* Where the seller's records or sales slip upon a sale of any commodity covered by this order in the area covered by this order, do not contain a sufficiently complete description to identify the exact nature, type, size, or quantity of the commodity, and thus determine the maximum price fixed by Revised Schedule A of this order, the maximum price applicable to such sale shall be the lowest maximum price which can be computed under Revised Schedule A of this order in accordance with the incomplete description.

2. Except as hereby amended, Adopting Order No. 26 under Basic Order No. 1, as amended, under General Order 68, as amended, shall remain the same and all provisions thereof remain in full force and effect.

3. This amendment shall become effective immediately.

Issued this 26th day of August 1946.

FRANK J. LOFTUS,
District Director.

[F. R. Doc. 46-16178; Filed, Sept. 6, 1946;
1:15 p. m.]

[Philadelphia Adopting Order 26 Under Basic Order 1, Under Gen. Order 68, Amdt. 2]

BUILDING AND CONSTRUCTION MATERIALS IN PHILADELPHIA, PA., AREA

For the reasons set forth in an opinion issued simultaneously herewith and filed with the Division of the Federal Register, and under the authority vested in the Regional Administrator of Region 2 by the Emergency Price Control Act of 1942 as amended, by General Order 68 as amended, and by Revised Procedural Regulation No. 1, which authority has been duly delegated by such Regional Administrator to the District Director, Philadelphia District Office, *It is hereby ordered:*

1. Adopting Order No. 26 under Basic Order No. 1 as amended, under General

Order No. 68, as amended is hereby amended by striking out Schedule A annexed to said order and inserting in place thereof Revised Schedule A¹ annexed and made a part of this amendment and of said adopting order.

2. Adopting Order No. 26 under Basic Order No. 1 as amended, under General Order No. 68 as amended, is further amended by adding a new section 3 (a) as follows:

SEC. 3. (a) *Adjustment to reflect increase in suppliers price*—(1) *Applicability*. This section is applicable only where the amendment or order which grants your supplier an increase in his maximum price provides that all resellers (including those subject to area order issued under General Order 68) may increase their maximum prices for the commodity in question.

(2) *Maximum price*. You may increase the price listed in this order by the amount permitted for resellers by an industry-wide or area-wide amendment or order increasing your suppliers maximum price. You can only do this, however, if the effective date of the action increasing your suppliers maximum price is later than the date stated on the price list contained in this order. Thus, if your suppliers maximum price for a product is increased and at some later date the price listed in this order is increased for this product, the amendment to this order will supersede the increase originally granted you by the amendment or order increasing your suppliers maximum price.

3. Except as hereby amended, Adopting Order No. 26 under Basic Order No. 1 as amended, under General Order 68 as amended, shall remain the same and all provisions thereof remain in full force and effect.

4. This amendment shall become effective immediately.

Issued this 26th day of August 1946.

FRANK J. LOFTUS,
District Director.

[F. R. Doc. 46-16179; Filed, Sept. 6, 1946;
1:16 p. m.]

[Philadelphia Adopting Order 55 Under
Basic Order 1, Under Gen. Order 68]

BUILDING AND CONSTRUCTION MATERIALS IN
PHILADELPHIA, PA., DISTRICT

For the reasons set forth in an opinion issued simultaneously herewith and filed with the Division of the Federal Register and under the authority vested in the Regional Administrator of Region II by the Emergency Price Control Act of 1942, as amended, and by Revised Procedural Regulation No. 1, which authority has been duly delegated to all District Directors in Region II, it is hereby ordered:

SECTION 1. *What this order covers*. This Adopting Order Under Basic Order No. 1, as amended, under General Order No. 68, as amended, covers sales by all persons to ultimate users or to purchasers for resale on an installed basis, of certain building materials listed in Schedule A¹ hereto annexed and gener-

ally known as "Hard mason materials". All provisions of Basic Order No. 1, as amended, under General Order No. 68, as amended, are adopted in this order and are just as much a part of this order as if specifically set forth herein. If Basic Order No. 1, as amended, is further amended in any respect, the provisions of said order, as amended, shall likewise without further action, become part of this order. All persons subject to this adopting order are also subject to Basic Order No. 1, as amended, under General Order 68, as amended, and should be familiar with the provisions of said order.

SEC. 2. *Territory covered by this order*. The geographical area covered by this order is the Counties of Mifflin, Juniata, Adams, Franklin, and that portion of Cumberland County not covered by Adopting Order No. 12 and that portion of York County not covered by Adopting Order No. 13; all in the State of Pennsylvania.

SEC. 3. *Maximum prices*. The maximum prices for the building materials covered by this order are set forth in Schedule A hereto annexed and made a part of this order. The prices fixed in Schedule A cover all sales in the territory covered by this order, regardless of the location of the place of business of the seller.

(a) *Adjustment to reflect increase in supplier's price*—(1) *Applicability*. This section is applicable only where the amendment or order which grants your supplier an increase in his maximum price provides that all resellers (including those subject to Area Orders issued under General Order 68) may increase their maximum prices for the commodity in question.

(2) *Maximum price*. You may increase the price listed in this order by the amount permitted for resellers by an industry-wide or area-wide amendment or order increasing your supplier's maximum price. You can only do this, however, if the effective date of the action increasing your supplier's maximum price is later than the date stated on the price list contained in this order. Thus, if your supplier's maximum price for a product is increased and at some later date the price listed in this order is increased for this product, the amendment to this order will supersede the increase originally granted you by the amendment or order increasing your supplier's maximum price.

SEC. 4. *Discounts, allowances, and terms of sale*. All customary allowances, discounts and differentials must be preserved. The maximum prices set forth in Schedule A are delivered prices unless otherwise stated in such Schedule A.

SEC. 5. *Relationship of this order to Basic Order No. 1, as amended*. Under General Order 68, as amended, and to General Maximum Price Regulation, and Other Maximum Price Regulation. As previously stated, all provisions of Basic Order No. 1, as amended, are adopted by this order. The maximum prices fixed by this order supersede any maximum price or pricing method previously established by the General Maximum Price

Regulation, or by any other applicable regulation or order. Except to the extent that they are inconsistent with the provisions of this order, all other provisions of the General Maximum Price Regulation, or of any other applicable regulation or order shall remain applicable to sales covered by this order.

SEC. 6. *Posting of maximum prices*. Every seller making sales covered by this order shall post a copy of the list of maximum prices fixed by this order in each place of business within the area covered by this order.

SEC. 7. *Records and sales slips*—(a) *Required information*. The provisions of section (e) of Basic Order No. 1, as amended, covering sales slips and records are adopted in and applicable to this order, as if specifically set forth herein, and also on any sale of \$25 or more, each seller, regardless of previous custom, must keep records showing at least the following:

- (1) Name and address of buyer.
- (2) Date of transaction.
- (3) Place of delivery.
- (4) Complete description of each item sold and price charged.

(b) *Maximum prices for insufficiently described items*. Where the seller's records or sales slip upon a sale of any commodity covered by this order in the area covered by this order, do not contain a sufficiently complete description to identify the exact nature, type, size, or quantity of the commodity and thus determine the maximum price fixed by Schedule A of this order, the maximum price applicable to such sale shall be the lowest maximum price which can be computed under Schedule A of this order in accordance with the incomplete description.

SEC. 8. *Revocation or amendment*. This order may be revised, amended, revoked or modified at any time by the Office of Price Administration.

This order shall become effective August 30, 1946.

Issued this 26th day of August 1946.

FRANK J. LOFTUS,
District Director.

[F. R. Doc. 46-16168; Filed, Sept. 6, 1946;
1:13 p. m.]

[Jacksonville Order G-1, Under Gen. Order
68, Amdt. 1]

HARD BUILDING MATERIALS IN DUVAL
COUNTY, FLA., AREA

For the reasons set forth in an accompanying opinion and pursuant to the authority recited in Revised Order No. G-1 under General Order No. 68, this amendment is issued.

1. Revised Order No. G-1 under General Order No. 68 is amended by deleting metal lath and the maximum price therefor and by revising the maximum prices for certain other hard building materials listed in Table 1 attached to said Revised Order No. G-1 so that said Table 1, as amended, shall read in the same manner as attached hereto and designated as Revised Table 1.¹

¹ Filed as part of the original document.

2. Said Revised Order No. G-1 under General Order No. 68 is effective in the County of Duval in the State of Florida.

3. This amendment shall become effective on August 24, 1946.

Issued August 21, 1946.

STEWART C. MAXCY,
District Director.

[F. R. Doc. 46-16169; Filed, Sept. 6, 1946; 1:13 p. m.]

[Jacksonville Order G-7 Under Gen. Order 68]

HARD BUILDING MATERIALS IN BREVARD COUNTY, FLA., AREA

For the reasons set forth in the accompanying opinion and under the authority vested in the District Director of the Jacksonville, Florida District Office, Region IV, of the Office of Price Administration by General Order No. 68 issued by the Administrator of the Office of Price Administration Region IV, Delegation Order No. 93 issued November 5, 1945, it is hereby ordered:

SECTION 1. What this order covers. This order covers all "retail sales" by any seller of commodities specified in this order delivered to any purchaser located in the County of Brevard in the State of Florida. This order does not apply to sales made to any person who customarily resells more than 10% of his purchases of the commodities specified herein through "retail sales," or to sales to applicators as hereinafter defined.

SEC. 2. Definition of retail sales. For the purposes of this order, a retail sale means a sale to an ultimate user including, among others, commercial users, industrial users and contractors, or to purchasers for resale on an installed basis, excluding applicators. For the purposes of this order, an applicator is defined as a contractor engaged exclusively in the business of applying roofing and/or siding and/or insulation to buildings.

SEC. 3. Description of items covered by this order. This order covers the list of "hard building materials" set forth in the annexed Table I,¹ including certain cement, lime, plaster, masonry mix, gypsum board, base rock lath, standard prestwood, grey hex asbestos shingles, white asbestos siding, strip shingles, roll roofing, felt, rockwool batts, insulation board, tile board, and metal lath. Other related items may be added from time to time by Amendment without reference being made to this section.

SEC. 4. Relation to other regulations. The maximum prices fixed by this order supersede any maximum price or pricing method previously fixed by any other regulation or order. Except to the extent they are inconsistent with the provisions of this order, all other provisions of the General Maximum Price Regulation shall apply to sales covered by this order.

SEC. 5. Maximum prices. The maximum prices for building materials covered by this order are set forth in Table

I which is annexed to and made a part of this order. Every seller making sales covered by this order shall maintain and preserve his usual and customary quantity and other discounts including discounts and differentials to different classes of purchasers.

SEC. 6. Posting of maximum prices. Every seller making sales covered by this order shall post a copy of Table I which lists maximum prices fixed by this order in each of his places of business in Brevard County, Florida, in a manner plainly visible to all purchasers.

SEC. 7. Sales slips and records. Every seller covered by this order who has customarily given his customers a sales slip or other evidence of purchase must continue to do so. Upon request from a customer such seller regardless of previous custom, shall give the purchaser a receipt showing the date, and name and address of the seller, name and address of the buyer, the description and number or amount of each item sold and the price received for it. If he customarily prepared his sales slips in more than one copy, he must keep for at least twelve months after delivery a duplicate copy of each sales slip delivered by him pursuant to this section.

For any sale of \$50.00 or more each seller regardless of previous custom, must keep records showing at least the following:

- (1) Name and address of seller.
- (2) Name and address of buyer.
- (3) Date of transaction.
- (4) Place of delivery.
- (5) Complete description and number or amount of each item sold and price charged.

SEC. 8. Amendment. This order may be amended or revoked at any time by the Office of Price Administration.

This Order No. G-7 shall become effective July 1, 1946.

Issued June 27, 1946.

STEWART C. MAXCY,
District Director.

[F. R. Doc. 46-16167; Filed, Sept. 6, 1946; 1:13 p. m.]

[Region IV Order G-2 Under Basic Order 1, Under RMPR 251]

PLUMBING SERVICES, PLUMBING AND HEATING FIXTURES AND MATERIALS IN ATLANTA REGION

For the reasons set forth in an opinion issued simultaneously herewith and under the authority vested in the Regional Administrator for Region IV of the Office of Price Administration by section 9 of Revised Maximum Price Regulation 251, Amendment 1 to Order G-2 for Region IV of the Office of Price Administration, under Revised Maximum Price Regulation 251 is hereby amended as follows:

1. Section 5 of Amendment 1 to Order G-2 under Revised Maximum Price Regulation 251 is hereby stricken.

Except as otherwise provided herein, all the provisions of Order G-2 and Amendment 1 thereto under Revised Maximum Price Regulation 251 shall remain in full force and effect.

This order may be revised, amended, revoked or modified at any time by the Office of Price Administration.

This order shall become effective August 8, 1946.

Issued this 8th day of August 1946.

ALEXANDER HARRIS,
Regional Administrator.

[F. R. Doc. 46-16237; Filed, Sept. 9, 1946; 9:03 a. m.]

[Jacksonville Order G-3 Under Gen. Order 68, Amdt. 1]

HARD BUILDING MATERIALS IN ORANGE COUNTY, FLA., AREA

For the reasons set forth in an accompanying opinion and pursuant to the authority recited in Order No. G-3 under General Order No. 68, this amendment is issued.

1. Order No. G-3 under General Order No. 68 is amended by deleting metal lath and the maximum price therefor and by revising the maximum prices for certain other hard building materials listed in Table 1 attached to said Order No. G-3 so that said Table 1, as amended, shall read in the same manner as attached hereto and designated as Revised Table 1.¹

2. Said Order No. G-3 under General Order No. 68 is effective in the County of Orange, in the State of Florida.

3. This amendment shall become effective on August 24, 1946.

Issued August 21, 1946.

STEWART C. MAXCY,
District Director.

[F. R. Doc. 46-16171; Filed, Sept. 6, 1946; 1:14 p. m.]

[Memphis Order G-2 Under Gen. Order 68, Amdt. 1]

HARD BUILDING MATERIALS IN JACKSON, TENN., TRADING AREA

An accompanying opinion, issued simultaneously herewith, has been filed with the Division of the Federal Register.

Order G-2, under General Order No. 68, is amended in the following respects: Section 4a is added immediately following section 4, to read as follows:

SEC. 4a. Adjustment to reflect increase in supplier's price. (a) This section is applicable only where the amendment or order which grants your supplier an increase in his maximum price provides that all sellers, including those subject to area orders issued under General Order No. 68, may increase their maximum prices for the commodity in question.

(b) *Maximum price.* You may increase the price listed in this order by the amount permitted for re-sellers by the amendment or order increasing your supplier's maximum price. You can only do this, however, if the effective date of the action increasing your supplier's maximum price is later than the date stated on the maximum price list contained in this order.

¹ Filed as part of the original document. No. 179—12

Thus, if your suppliers maximum price for a product is increased and at some later date the price listed in this order is increased for this product, the amendment to this order will supersede the increase originally granted you by the amendment or order increasing your suppliers maximum price.

Appendices A, B, C and D are amended as follows:

1. To reflect the increases in maximum prices permitted by Supplementary Order No. 172 (Modification of Resellers Maximum Prices Established Under General Materials). Accordingly, this amendment supersedes that supplementary order, and the maximum prices established by this amendment cannot be increased under that supplementary order.

2. To read as follows:

APPENDIX A

Maximum prices for specified masonry materials (hard building materials), Jackson, Tenn., and Madison County, Tenn., area]

Description of commodity	Delivery unit	Maximum price delivered direct from producers' plant to job site in the city of Jackson, Tenn., and area within 3 miles of city limits of Jackson, Tenn.
Local sand (crack)	Yard	\$2.00 per yard.
River sand	do.	\$3.50 per yard.
River gravel	do.	\$3.50 per yard.
Common brick	Truck load	\$22.00 per M.

Description of commodity and size	Delivery unit	Maximum price delivered direct from producers' plant to job site in city of Jackson, Tenn.	
		Each	Each
Concrete blocks:	Truck load	\$0.19	1.25 ¹
8 x 8 x 16		.27	1.16 ¹
12 x 8 x 16		.11 ¹ / ₂	1.56 ¹
4 x 8 x 16		.15 ¹ / ₂	None

¹ These additions may be added to the prices for city of Jackson, Tenn., for delivery within 3 miles of the city limits of Jackson, Tenn.

NOTE: (1) Above maximum prices are base upon one delivery to job site of quantities shown as "delivery unit."
(2) All prices subject to 2% cash discount, 10th prox.

APPENDIX B

[Maximum prices for specified masonry materials (hard building materials) Jackson, Tenn. and Madison County, Tenn., area]

Commodity	Unit weight	Delivery unit	Maximum price, delivered to job site in the city of Jackson, Tenn. and the area within 3 miles of Jackson, Tenn.
Portland cement	95-lb. sack	Any	Per sack \$0.87
Hydrated lime (Mason's lime)	50-lb. sack	do.	.56
Finishing lime	50-lb. sack	do.	.73
Plaster, wall hard	100-lb. sack	do.	1.23
Finishing plaster	100-lb. sack	do.	1.28

¹ Above maximum prices are based upon one delivery to the job site of quantities above as "delivery unit."
(2) All prices are subject to 2% cash discount, 10th prox.

APPENDIX C

[Specified hard building materials, Jackson, Tenn., and Madison County, Tenn., area]

Description of commodity	Specifications	Quantity of which these apply	Maximum price, delivered to job site in the city of Jackson, Tenn. and the area within 3 miles of Jackson, Tenn.
Gypsum board	1/2"	Any	Per M sq. ft. \$50.84
Gypsum sheathing treated.	1/2"	do.	50.84
Gypsum lap sheathing.	1/2"	do.	38.34
Plaster bass lath	3/8"	do.	28.63
Gypsum board	3/8"	do.	46.63
Roofing materials:			Per square
Rolled roofing	90% mineral surfaced.	do.	\$2.93
Strip shingles	210 ¹ / ₂ - 12"	do.	5.87
	167 ¹ / ₂ - 11 ¹ / ₂ hexagon.	do.	4.46
Smooth rolled roofing.	45 ¹ / ₂	do.	1.94
	55 ¹ / ₂ best grade.	do.	2.21
	65 ¹ / ₂ best grade.	do.	2.78
Asbestos siding	12" x 24"	do.	9.61
	white.	do.	9.98
	12" x 24" glazed.	do.	8.89
Roll brick siding		do.	

All prices are subject to 2% cash discount, 10th prox.

APPENDIX D

[Maximum prices for specified masonry materials (hard building materials) Jackson, Tennessee and Madison County, Tennessee area]

Maximum Price, Delivered to Job Site in the City of Jackson, Tennessee, and the Area Within Three Miles of Jackson, Tennessee Commodity:

Crushed limestone	\$4.00 per ton.
Farm drain tile	\$0.10 each.

All prices are subject to 2% Cash Discount, 10th prox.

This Amendment No. 1 to Order G-2 shall become effective August 20, 1946.

Issued this 20th day of August 1946.

M. B. STEWART,
District Director.

[F. R. Doc. 46-15317; Filed, Aug. 28, 1946; 1:36 p. m.]

[Jacksonville Order G-5 Under Gen. Order 68, Amdt. 1]

HARD BUILDING MATERIALS, DAYTONA BEACH AREA, FLA.

For the reasons set forth in an accompanying opinion and pursuant to the authority recited in Order No. G-5 under General Order No. 68, this amendment is issued.

1. Order No. G-5 under General Order No. 68 is amended by deleting metal lath and the maximum price therefor and by revising the maximum prices for certain other hard building materials listed in Table I attached to said Order No. G-5 so that said Table I, as amended, shall read in the same manner as attached hereto and designated as Revised Table I.¹

¹ Filed as part of the original document.

2. Said Order No. G-5 under General Order No. 68 is effective in that portion of Volusia County bounded on the North by the Township line between Townships 13 and 14 South, bounded on the West by the East line of Flagler County and by the East line of Sections 27 and 34 of Township 14 South of Range 31 East, and by the Range line between Ranges 31 and 32 East through Townships 15 and 16 South, bounded on the South by the Township line between Townships 16 and 17 South through Range 32 East, and by Spruce Creek and by Ponce de Leon Inlet, and bounded on the East by the Atlantic Ocean, in the State of Florida.

3. This amendment shall become effective on August 24, 1946.

Issued August 21, 1946.

STEWART C. MAXCY,
District Director.

[F. R. Doc. 46-16173; Filed, Sept. 6, 1946; 1:14 p. m.]

[Memphis Order G-1 Under Gen. Order 68, Amdt. 2]

HARD BUILDING MATERIALS IN MEMPHIS, TENN.

An accompanying opinion, issued simultaneously herewith, has been filed with the Division of the Federal Register.

Order G-1, as amended, under General Order No. 68, is further amended in the following respects:

Section 4a is added immediately following section 4, to read as follows:

SEC. 4a. Adjustment to reflect increase in supplier's prices. (a) This section is applicable only where the amendment or order which grants your supplier an increase in his maximum price provides that all sellers, including those subject to area orders issued under General Order No. 68, may increase their maximum prices for the commodity in question.

(b) Maximum price. You may increase the price listed in this order by the amount permitted for re-sellers by the amendment or order increasing your supplier's maximum price. You can only do this, however, if the effective date of the action increasing your supplier's maximum price is later than the date stated on the maximum price list contained in this order. Thus, if your supplier's maximum price for a product is increased and at some later date the price listed in this order is increased for this product, the amendment to this order will supersede the increase originally granted you by the amendment or order increasing your supplier's maximum price.

Appendices A, B, C and D are amended as follows:

1. To reflect the increases in maximum prices permitted by Supplementary Order No. 172 (Modification of Re-Sellers Maximum Prices Established Under General Order No. 68 for Certain Building and Construction Materials). Accordingly, this amendment supersedes that supplementary order, and the maximum prices established by this amendment cannot be increased under that supplementary order.

2. To read as follows:

APPENDIX A

[Maximum prices for specified masonry materials (hard building materials) Memphis, Tenn. area]

Description of commodity and size	Delivery unit	Maximum price, delivered direct from producers' plant to job site within city limits, Memphis, Tenn.
Sand (all grades except silica sand).	Truck load.	\$1.55 per ton.
Concrete gravel (sand and gravel mixed).	do.	\$2.35 per ton.
Binder gravel (mashed and screened).	do.	\$2.35 per ton.
Concrete blocks:		
8" x 8" x 12"	do.	\$130 per M.
8" x 8" x 16"	do.	\$170 per M.
4" x 8" x 16"	do.	\$100 per M.
Common brick.	do.	\$21 per M.

Above maximum prices are based upon one delivery to job site of quantity shown as "delivery unit." All prices subject to 2 percent cash discount, 10th prox.

APPENDIX B

[Maximum prices for specified masonry materials (hard building materials) Memphis, Tenn. area]

Commodity	Unit weight	Maximum prices delivered to job site within city limits, Memphis, Tenn.	
		Less than 5 sacks (a)	5 sacks or more (b)
Portland cement	25 lb. paper sack.	\$0.94	\$0.84
Hydrated lime (mason's lime).	50 lb. sack.	.69	.56
Finishing lime	50 lb. sack.	.73	.67
Plaster, wall hard.	100 lb. sack.	1.35	1.20
Finishing plaster.	100 lb. sack.	1.46	1.20

Above maximum prices are based upon one delivery to job site of quantities shown in headings of columns (a) and (b). All prices are subject to 2 percent cash discount, 10th prox.

APPENDIX C

[Specified hard building materials, Memphis, Tenn., area]

Description of commodity and specifications	Quantity to which these prices apply	Maximum prices delivered to job site within city limits, Memphis, Tenn.
Gypsum board: 1/2"	Any	Per M sq. ft. \$50.50
Gypsum sheathing, treated: 1/2"	do.	50.00
Gypsum lap sheathing: 1/2"	do.	40.50
Plaster base lath: 3/8"	do.	27.50
Gypsum board: 3/8"	do.	45.50
Roofing materials:		Per square
Rolled roofing: 90 lb. mineral surfaced.	do.	\$2.60
Strip shingles:		
210 lb. 12"	do.	3.35
167 lb. 11 1/2 hexagon	do.	4.05
Smooth rolled roofing:		
45 lb.	do.	1.85
55 lb. best grade	do.	2.10
65 lb. best grade	do.	2.35
Asbestos siding:		
12" x 24" white	do.	10.80
12" x 24" glazed	do.	10.80
Insulated brick asphalt siding	do.	13.50
Roll brick siding	do.	3.80

All prices are subject to 2 percent cash discount, 10th proximo.

APPENDIX D

[Maximum prices for specified hard building materials, Memphis, Tenn. area]

Commodity	Maximum price car load quantity	Maximum price at any quantity delivered job site within city limits, Memphis, Tenn.
Hollow tile, scored:		
3 x 12 x 12	\$112.40 per M. f. o. b. cars Memphis.	\$132.50 per M.
4 x 12 x 12	\$120.00 per M. f. o. b. cars Memphis.	\$141.00 per M.
6 x 12 x 12	\$165.10 per M. f. o. b. cars Memphis.	\$194.30 per M.
6 x 12 x 12	\$224.25 per M. f. o. b. cars Memphis.	\$260.30 per M.
8 x 5 x 12	\$119.70 per M. f. o. b. cars Memphis.	\$141.00 per M.
Chert road gravel: #3, above 1", pit-run.	\$0.65 per ton f. o. b. quarry.	\$4.00 per ton.
Farm drain tile, 4"		\$0.10 1/4 each.

All prices are subject to 2 percent discount, 10th prox.

This Amendment No. 2 to Order G-1 shall become effective August 20, 1946.

Issued this 20th day of August 1946.

M. B. STEWART,
District Director.

[F. R. Doc. 46-15318; Filed, Aug. 28, 1946; 1:36 p. m.]

[Region III Order G-6 Under RMPR 251, Amdt. 1]

RE-ROOFING IN LOUISVILLE, KY., AREA

For the reasons set forth in an accompanying opinion which has been filed with the Division of the Federal Register, and under the authority vested in the Regional Administrator by section 9 of Revised Maximum Price Regulation No. 251 and pursuant to the provisions of Regional Basic Order No. 1-B under Revised Maximum Price Regulation No. 251, it is hereby ordered:

(a) That Order No. G-6 be amended to read as follows:

For the reasons set forth in an accompanying opinion, which has been filed with the Division of the Federal Register, and under the authority vested in the Regional Administrator of the Office of Price Administration by section 9 of Revised Maximum Price Regulation No. 251, and pursuant to the provisions of Regional Basic Order No. 1-B under Revised Maximum Price Regulation No. 251, this order is issued:

SECTION 1. *What this order does.* This adopting order establishes dollars-and-cents maximum prices for the composition roofing materials specified in section 4, hereof, when sold installed on residential structures in the Louisville, Kentucky, Area.

SEC. 2. *Area covered.* For the purposes of this order, the "Louisville, Kentucky, Area" consists of the County of Jefferson in the State of Kentucky and the Counties of Clark and Floyd in the State of Indiana.

SEC. 3. *Applicability of Basic Order No. 1-B.* All the provisions of Basic Order No. 1-B, consistent with this Adopting

Order No. G-6, are hereby adopted by, and incorporated by reference into, this order and are just as much a part of this order as though fully rewritten herein. If Basic Order No. 1-B is amended in any respect, all of the provisions of that order, as amended, shall likewise, without other action, be a part of this order. All persons subject to this Adopting Order are also subject to, and should read and be familiar with, the provisions of Basic Order No. 1-B.

SEC. 4. *Maximum prices.* The maximum prices for the specified re-roofing material on an installed basis shall be as follows:

	Per sq.
12 in. (3 in line) strip shingles, 210 lbs. per sq.	\$11.85
11 1/2 in. hexagon strip shingles, 167 lbs. per sq.	10.30
Re-roofer type shingles, 138 to 140 lbs. per sq.	10.25
Roll roofing, mineral surface, 90 lbs. per sq.	5.25

On any sale of re-roofing on an installed basis which involves the application of specified roofing on areas known as towers, eyebrows, bay windows, overhangs or shelves, the seller may charge a price not more than fifty percent in excess of the applicable price listed above for the amount of roofing actually installed on such areas.

The above maximum prices include related materials and services (as defined in section 11 of Basic Order No. 1-B, under Revised Maximum Price Regulation No. 251), and flashing around chimneys.

This Amendment No. 1 to Order No. G-6 shall become effective August 8, 1946.

Issued August 8, 1946.

E. C. TURNEY,
Acting Regional Administrator.

[F. R. Doc. 46-16306; Filed, Sept. 9, 1946; 1:58 p. m.]

[Region III Order G-31 Under RMPR 251]

RE-ROOFING IN RICHMOND, IND., AREA

For the reasons set forth in an accompanying opinion which has been filed with the Division of the Federal Register, and under the authority vested in the Regional Administrator of the Office of Price Administration by section 9 of Revised Maximum Price Regulation No. 251, and pursuant to the provisions of Regional Basic Order No. 1-B under Revised Maximum Price Regulation No. 251, this order is issued:

SECTION 1. *What this order does.* This adopting order establishes dollars-and-cents maximum prices for the composition roofing materials specified in section 4, hereof, when sold installed on residential structures in the Richmond, Indiana, Area.

SEC. 2. *Area covered.* For the purposes of this order, the "Richmond, Indiana, Area" consists of the Counties of Fayette, Franklin, Henry, Randolph, Rush, Wayne and Union in the State of Indiana.

SEC. 3. *Applicability of Basic Order No. 1-B.* All the provisions of Basic Order

No. 1-B, consistent with this Adopting Order No. G-31, are hereby adopted by, and incorporated by reference into, this order and are just as much a part of this order as though fully re-written herein. If Basic Order No. 1-B is amended in any respect, all of the provisions of that order, as amended, shall likewise, without other action, be a part of this order. All persons subject to this Adopting Order are also subject to, and should read and be familiar with, the provisions of Basic Order No. 1-B.

Sec. 4. Maximum prices. (a) The maximum prices for the specified re-roofing materials on an installed basis shall be as follows:

12 in. (3 in line) asphalt strip shingles, 210 lbs. per sq-----	\$12.10
11½ in. hexagon strip, 167 lbs. per sq-----	11.00
Re-roofer type shingles, 138-140 lbs. per sq-----	10.30
Re-roofer type shingles, 160-162 lbs. per sq-----	10.75
Roll-roofing (mineral surface), 90 lbs. per sq-----	6.65

(b) The above prices include related materials and services as defined in section 11 of Basic Order No. 1-B under Revised Maximum Price Regulation No. 251.

(c) A charge of not more than \$0.50 per square may be added to the above prices for re-roofing work done beyond the limits of the county wherein the seller is located: *Provided, however,* That if the work is done in a county not in the Richmond, Indiana, Area, as defined above, the maximum prices for such transaction shall be determined under the applicable Area Order or Maximum Price Regulation.

Sec. 5. Effective date. This Order No. G-31 shall become effective August 22, 1946.

Issued August 8, 1946.

J. F. KESSEL,
Regional Administrator.

[F. R. Doc. 46-16311; Filed, Sept. 9, 1946; 2:00 p. m.]

[Region VIII Order G-7 Under Gen. Order 68, Amdt. 1]

BUILDING MATERIALS IN TUCSON, ARIZ., AREA

An opinion accompanying this amendment has been issued simultaneously herewith. Order No. G-7 under General Order No. 68 is amended in the following respects:

1. Paragraph (g) is redesignated paragraph (h).

2. A new paragraph (g) is inserted to read as follows:

(g) *Adjustment to reflect increase in supplier's price*—(1) *Applicability.* This section is applicable only where the amendment or order which grants your supplier an increase in his maximum price provides that all resellers (including those subject to area orders issued under General Order No. 68) may increase their maximum prices for the commodity in question.

(2) *Maximum price.* You may increase the price listed in this order by the amount permitted for resellers by

the amendment or order increasing your supplier's maximum price. You can only do this, however, if the effective date of the action increasing your supplier's maximum price is later than the date stated on the price list contained in this order. Thus, if your suppliers' maximum price for a product is increased and at some later date the price listed in this order is increased for this product, the amendment to this order will supersede the increase originally granted you by the amendment or order increasing your suppliers' maximum price.

3. Appendix A and Appendix B are amended to read as set forth on Revised Appendix A and Revised Appendix B, attached hereto.¹

This amendment shall become effective August 26, 1946.

Issued this 20th day of August 1946.

BEN C. DUNIWAY,
Regional Administrator.

[F. R. Doc. 46-16043; Filed, Sept. 5, 1946; 4:27 p. m.]

[Region III Order G-35 Under MPR 251]

RE-SIDING IN PORTSMOUTH, OHIO, AREA

For the reasons set forth in an accompanying opinion which has been filed with the Division of the Federal Register, and under the authority vested in the Administrator of Region III of the Office of Price Administration by section 9 of Revised Maximum Price Regulation No. 251, and pursuant to the provisions of Regional Basic Order No. 1-B under Revised Maximum Price Regulation No. 251, this order is issued:

SECTION 1. What this order does. This adopting order establishes dollars-and-cents maximum prices for the composition and asbestos-cement siding materials specified in section 4, hereof, when sold installed on residential structures in the Portsmouth, Ohio, Area.

Sec. 2. Area covered. For the purposes of this order, the "Portsmouth, Ohio, Area" consists of the Counties of Adams, Gallia, Jackson, Lawrence, Pike, and Scioto in the State of Ohio.

Sec. 3. Applicability of Basic Order No. 1-B. All the provisions of Basic Order No. 1-B, consistent with this Adopting Order No. G-35, are hereby adopted by, and incorporated by reference into, this order and are just as much a part of this order as though fully rewritten herein. If Basic Order No. 1-B is amended in any respect, all of the provisions of that order, as amended, shall likewise, without other action, be a part of this order. All persons subject to this adopting order are also subject to, and should read and be familiar with, the provisions of Basic Order No. 1-B.

Sec. 4. Maximum prices. The maximum prices for the specified re-siding material on an installed basis shall be as follows:

	<i>Per square</i>
Asbestos-cement siding, standard surface hardness, 12 in. x 24 in. or 12 in. x 27 in.-----	\$20.35

¹ Filed as part of the original document.

	<i>Per square</i>
Insulated brick or Insulated stone siding (fiber insulation board base)-----	\$28.45

If backerboard is used in the above installations, the maximum prices shall be determined by adding one dollar to the above maximum prices.

The above maximum prices include related materials and services as defined in section 11 of Basic Order No. 1-B under section 9 of Revised Maximum Price Regulation No. 251.

Reissued August 8, 1946.

Effective August 22, 1946.

J. F. KESSEL,
Regional Administrator.

[F. R. Doc. 46-16310; Filed, Sept. 9, 1946; 2:00 p. m.]

[Region III Order G-49 Under MPR 251]

RE-SIDING IN SOUTH BEND, IND., AREA

For the reasons set forth in an accompanying opinion, which has been filed with the Division of the Federal Register, and under the authority vested in the Administrator of Region III of the Office of Price Administration by section 9 of Revised Maximum Price Regulation No. 251, and pursuant to the provisions of Regional Basic Order No. 1-B under Revised Maximum Price Regulation No. 251, this order is issued:

SECTION 1. What this order does. This Adopting Order establishes dollars-and-cents maximum prices for the composition and asbestos-cement siding materials specified in section 4, hereof, when sold installed on residential structures in the South Bend, Indiana, Area.

Sec. 2. Area covered. For the purposes of this order, the "South Bend, Indiana, Area" consists of the counties of Elkhart, Kosciusko, Marshall and St. Joseph in the State of Indiana.

Sec. 3. Applicability of Basic Order No. 1-B. All the provisions of Basic Order No. 1-B, consistent with this Adopting Order No. G-49, are hereby adopted by, and incorporated by reference into, this order and are just as much a part of this order as though fully rewritten herein. If Basic Order No. 1-B is amended in any respect, all of the provisions of that order, as amended, shall likewise, without other action, be a part of this order. All persons subject to this adopting order are also subject to, and should read and be familiar with, the provisions of Basic Order No. 1-B.

Sec. 4. Maximum prices. (a) The maximum prices for the specified re-siding material on an installed basis shall be as follows:

	<i>Maximum price per square</i>
Asbestos-cement siding, standard surface hardness, standard colors, 12 in. x 24 in. or 12 in. x 27 in.-----	\$24.45
Asbestos-cement siding, extra surface hardness, standard colors, 12 in. x 24 in. or 12 in. x 27 in.-----	27.95
Composition siding (insulated brick)-----	29.44
Composition siding (roll brick)-----	20.21

The above maximum prices include related materials and services, as the term is defined in section 11 of Basic Order No. 1-B under section 9 of Revised Maximum Price Regulation No. 251.

(b) When any of the siding materials listed in Table I, above, are installed over a type of backing listed in Table II, below, sellers may add not more than the applicable amount listed in Table II to the price listed in Table I.

TABLE II

Type of backing	Maximum addition per square
Asphalt or tarred roofing felt 15 lbs. per square	\$1.58
Asphalt or tarred roofing felt 30 lbs. per square	2.15
Rigid insulation backerboard, 1/4 in. thick or less	5.00
Rigid insulation backerboard, over 1/4 in. but not more than 1/2 in. in thickness	6.00

SEC. 5. *Effective date.* This Order No. G-49 shall become effective August 22, 1946.

Issued August 8, 1946.

J. F. KESSEL,
Regional Administrator.

[F. R. Doc. 46-16316; Filed, Sept. 9, 1946; 2:02 p. m.]

[Region III Order G-48 Under MPR 592]

MISHAWAKA BRICK AND BLOCK, INC.

ADJUSTMENT OF MAXIMUM PRICES

For the reasons set forth in an opinion issued simultaneously herewith and pursuant to section 16 of Maximum Price Regulation No. 592 and the Emergency Price Control Act of 1942, as amended, it is hereby ordered:

(a) *What this order does.* This Order No. G-48 under section 16 of Maximum Price Regulation No. 592 provides for an adjustment of the maximum price for the sale of sand lime block manufactured by Mishawaka Brick and Block, Inc. of Mishawaka, Indiana. The maximum price of the manufacturer and the maximum price of the resellers of such commodity are adjusted herein.

(b) *Manufacturer's adjusted maximum price.* The adjusted maximum price, f. o. b. plant, for sales by the manufacturer of 8 in. x 8 in. x 16 in. sand lime blocks manufactured by it shall be \$0.155 each.

(c) *Resellers' adjusted maximum prices.* Any reseller of the commodity for which an adjustment is granted the manufacturer in (b) above may add to his maximum prices in effect immediately prior to the effective date of this order, to each class of purchaser, the percentage amount of increase in his net invoiced cost resulting from the increase granted the manufacturer by this order.

(d) *Discounts and allowances.* All sellers of the subject commodity shall maintain, on all sales hereby affected, discounts, allowances and other price differentials to each class of purchaser, at least as favorable as those which were in effect immediately prior to the effective date of this order.

(e) *Notification.* The manufacturer, at or prior to the first billing reflecting

the adjustment herein granted, shall send to each purchaser who resells the commodity covered by this order a notice of the price increase authorized by this order. Such notice shall contain substantially the following:

Order No. G-48 under Section 16 of Maximum Price Regulation No. 592 provides an adjusted maximum price for the sale by Mishawaka Brick and Block, Inc., of sand lime block manufactured by it. Resellers may add to their maximum prices in effect immediately prior to the effective date of this order, to each class of purchaser, the percentage amount of increase in their net invoiced cost resulting from the increase granted to the manufacturer by this order.

(f) *Revocation and amendment.* This order may be revoked or amended at any time by the Office of Price Administration.

This order shall become effective August 23, 1946.

Issued August 23, 1946.

JOHN F. KESSEL,
Regional Administrator.

[F. R. Doc. 46-16312; Filed, Sept. 9, 1946; 2:01 p. m.]

[Region III Order G-49 Under MPR 592]

NEWBURGH SAND & GRAVEL CO.

NEWBURGH STATION, OHIO, ADJUSTMENT OF MAXIMUM PRICES

For the reasons set forth in an opinion issued simultaneously herewith and pursuant to section 16 of Maximum Price Regulation No. 592 and the Emergency Price Control Act of 1942, as amended, it is hereby ordered:

(a) *What this order does.* This Order No. G-49 under section 16 of Maximum Price Regulation No. 592 provides for an adjustment of the maximum prices for the sale of sand and gravel processed by Newburgh Sand & Gravel Company of Newburgh Station, Ohio. The maximum prices of the processor and the maximum prices of the resellers of such commodities are adjusted herein.

(b) *Processor's adjusted maximum prices.* The adjusted maximum prices, f. o. b. plant, for sales by the processor of the various types of sand and gravel processed by it shall be as follows:

Commodity	Adjusted maximum price (per ton)	
	At wholesale	At retail
Washed sand	\$1.10	\$1.20
Washed concrete gravel	1.15	1.25
Washed concrete conglomerate	1.15	1.25
Fill sand	.75	.85

(c) *Resellers' adjusted maximum prices.* Any reseller of the commodities for which an adjustment is granted the processor in (b) above may add to his maximum prices in effect immediately prior to the effective date of this order, to each class of purchaser, the percentage amount of increase in his net invoiced cost resulting from the increases granted the processor by this order.

(d) *Discounts and allowances.* All sellers of the subject commodities shall maintain, on all sales hereby affected, discounts, allowances and other price differentials to each class of purchaser, at least as favorable as those which were in effect immediately prior to the effective date of this order.

(e) *Notification.* The processor, at or prior to the first billing reflecting the adjustment herein granted, shall send to each purchaser who resells the commodities covered by this order a notice of the price increases authorized by this order. Such notice shall contain substantially the following:

Order No. G-49 under Section 16 of Maximum Price Regulation No. 592 provides adjusted maximum prices for the sale by Newburgh Sand and Gravel Company of Newburgh Station, Ohio of sand and gravel processed by it. Resellers may add to their maximum prices in effect immediately prior to the effective date of this order, to each class of purchaser, the percentage amount of increase in their net invoiced costs resulting from the increases granted to the processor by this order.

(f) *Revocation and amendment.* This order may be revoked or amended at any time by the Office of Price Administration.

This order shall become effective August 29, 1946.

Issued August 29, 1946.

JOHN F. KESSEL,
Regional Administrator.

[F. R. Doc. 46-16314; Filed, Sept. 9, 1946; 2:02 p. m.]

[Region III Order G-50 Under RMPR 251]

RE-ROOFING IN SOUTH BEND, IND., AREA

For the reasons set forth in an accompanying opinion which has been filed with the Division of the Federal Register, and under the authority vested in the Regional Administrator of the Office of Price Administration by section 9 of Revised Maximum Price Regulation No. 251, and pursuant to the provisions of Regional Basic Order No. 1-B under Revised Maximum Price Regulation No. 251, this order is issued:

SECTION 1. *What this order does.* This Adopting Order establishes dollars-and-cents maximum prices for the composition roofing materials specified in section 4, hereof, when sold installed on residential structures in the South Bend, Indiana, Area.

SEC. 2. *Area covered.* For the purposes of this order, the "South Bend, Indiana, Area" consists of the Counties of Elkhart, Kosciusko, Marshall, and St. Joseph in the State of Indiana.

SEC. 3. *Applicability of Basic Order No. 1-B.* All the provisions of Basic Order No. 1-B, consistent with this Adopting Order No. G-50 are hereby adopted by, and incorporated by reference into, this order and are just as much a part of this order as though fully re-written herein. If Basic Order No. 1-B is amended in any respect, all of the provisions of that order, as amended, shall likewise, without other action, be a part of this order.

All persons subject to this adopting order are also subject to, and should read and be familiar with, the provisions of Basic Order No. 1-B.

SEC. 4. *Maximum prices.* (a) The maximum prices for the specified reroofing materials on an installed basis shall be as follows:

Type of roofing	Maximum price per square
Asphalt strip shingles, 12 in. (3 in line), 210 lbs. per sq.	\$13.75
Asphalt hexagon strip shingles, 157 lbs. per sq.	12.75
Asphalt reroofer-type shingles, 138 lbs. per sq.	11.75
Asphalt reroofer-type shingles, 160 lbs. per sq.	13.00
Asphalt roll-roofing mineral surface, 90 lbs. per sq.	8.00

(b) The above prices include related materials and services as defined in section 11 of Basic Order No. 1-B under Revised Maximum Price Regulation No. 251.

(c) When the roofing is performed on premises located outside the limits of the County wherein the seller's place of business is located, a charge not exceeding \$0.50 per square may be added to the applicable maximum price listed in Table 1, above.

SEC. 5. *Effective date.* This Order No. G-50 shall become effective August 22, 1946.

Issued August 8, 1946.

J. F. KESSEL,
Regional Administrator.

[F. R. Doc. 46-16317; Filed, Sept. 9, 1946; 2:03 p. m.]

[Region III Order G-55 Under RMPR 251]
RE-SIDING IN TERRE HAUTE, IND., AREA

For the reasons set forth in an accompanying opinion, which has been filed with the Division of the Federal Register, and under the authority vested in the Administrator of Region III of the Office of Price Administration by section 9 of Revised Maximum Price Regulation No. 251, and pursuant to the provisions of Regional Basic Order No. 1-B under Revised Maximum Price Regulation No. 251, this order is issued:

SECTION 1. *What this order does.* This adopting order establishes dollars-and-cents maximum prices for the composition and asbestos-cement siding materials specified in section 4, hereof, when sold installed on residential structures in the Terre Haute, Indiana, Area.

SEC. 2. *Area covered.* For the purposes of this order, the "Terre Haute, Indiana, Area" consists of the counties of Vigo, Green, Clay, Owen, Park, Vermillion, and Sullivan in the State of Indiana.

SEC. 3. *Applicability of Basic Order No. 1-B.* All the provisions of Basic Order No. 1-B, consistent with this Adopting Order No. G-55, are hereby adopted by, and incorporated by reference into, this order and are just as much a part of this order as though fully rewritten

herein. If Basic Order No. 1-B is amended in any respect, all of the provisions of that order, as amended, shall likewise, without other action, be a part of this order. All persons subject to this adopting order are also subject to, and should read and be familiar with, the provisions of Basic Order No. 1-B.

SEC. 4. *Maximum prices.* (a) The maximum prices for the specified reroofing material on an installed basis shall be as follows:

Type of siding	Maximum price per square
Asbestos-cement siding, standard surface hardness, standard colors, 12 in. x 24 in. or 12 in. x 27 in.	\$23.35
Composition siding (insulated brick)	28.50
Composition siding (roll brick)	17.25

The above maximum prices include related materials and services as the term is defined in section 11 of Basic Order No. 1-B under section 9 of Revised Maximum Price Regulation No. 251.

(b) When any of the siding materials listed in Table I, above, are installed over a type of backing listed in Table II, below, sellers may add not more than the applicable amount listed in Table II to the price listed in Table I.

Type of backing	Maximum addition per square
Asphalt or tarred roofing felt 15 lbs. per square	\$1.50
Asphalt or tarred roofing felt 30 lbs. per square	2.00
Rigid insulation backerboard 1/4 in. thick or less	5.00
Rigid insulation backerboard, over 1/4 in. but not more than 1/2 in. thickness	6.00

(c) When siding is installed on premises located beyond the limits of the county where in the seller's place of business is located, a charge not exceeding one dollar (\$1.00) per square may be added to the applicable price listed in Table I, above.

SEC. 5. *Effective date.* This Order No. G-55 shall become effective August 22, 1946.

Issued August 8, 1946.

J. F. KESSEL,
Regional Administrator.

[F. R. Doc. 46-16315; Filed, Sept. 9, 1946; 2:02 p. m.]

[Fargo-Moorhead Order G-1 Under Gen. Order 68, Amdt. 2]

HARD BUILDING MATERIALS IN FARGO-MOORHEAD AREA

For the reasons set forth in an opinion issued simultaneously herewith, it is ordered:

Appendix A to Amended Order G-1 under General Order 68 establishing maximum prices for retail sales of hard building material in the Fargo-Moorhead area is hereby amended, effective August 24, 1946, as follows:

APPENDIX A—MAXIMUM PRICES FOR RETAIL SALES OF HARD BUILDING MATERIALS IN THE FARGO-MOORHEAD AREA FOR STANDARD RETAIL BUILDING SUPPLY YARDS

Provisions regarding discounts and delivery practices—

(a) *Discounts to contractors.* Items 11, 12, 13 and 19 shall be sold at net prices. Item 7 shall be sold at a discount of 9%. All other items shall be sold at a discount of 10%. If the total sale is less than \$7.50, the consumer price may be used.

(b) *Deliveries.* For all deliveries made beyond the city limits of Fargo, West Fargo, and Southwest Fargo, N. Dak., and Moorhead and Dilworth, Minn., which are free delivery areas, the retail seller shall charge no more than his customary charge per ton mile which was in effect in March 1942.

Maximum Price for All Retail Sales Except Cash and Carry Yards

Item and unit	Price
Plasters:	
1. Plaster, hard wall, 100 lb. bag	\$1.20
2. Plaster, molding, 100 lb. bag	1.85
3. Plaster, gaging, 100 lb. bag	1.20
4. Keene's cement, 100 lb. bag	2.20
Lime:	
5. Finishing lime, 50 lb. bag	.84
6. Mason's hydrated lime, 50 lb. bag	.73
Gypsum products:	
7. Gypsum lath 3/8 inch (rock lath), 1,000 sq. ft.	30.00
8. Gypsum wallboard, 1/4 inch, 1,000 sq. ft.	35.00
9. Gypsum wallboard, 3/8 inch, 1,000 sq. ft.	42.00
10. Gypsum wallboard, 1/2 inch, 1,000 sq. ft.	48.00
Cement:	
11. Portland cement, standard, 94 lb. cloth bag (bag extra)	.82
12. Portland cement, standard, 94 lb. paper bag	.87
13. Cement, portland white, 100 lb. bag	2.60
14. Masonry mortar, 70 lb. bag	.72
Metal lath and metal products:	
15. Metal lath 3.4 lb. copper diamond mesh, flat, sq. yd.	.346
16. Metal lath 3.4 lb. galvanized flat, sq. yd.	.377
17. Metal lath corner bead, narrow type, lin. ft.	.033
18. Metal lath corner bead, expanded type, lin. ft.	.048
19. Ridge roll, 2 inch, lin. ft.	.06 1/2
20. Valley tin, 14, 28 ga., galvanized, lin. ft.	.12
Clay products:	
21. Fire clay, 100 lb. bag	1.46
22. Clay drain tile—6 inch, lin. ft.	.138
23. Vitrified clay sewer pipe—No. 1SS—4 inch, lin. ft.	.27
24. Vitrified clay sewer pipe—No. 1SS—6 inch, lin. ft.	.38
25. Flue lining, 9 x 9, lin. ft.	.50 1/4
26. Flue lining, 9 x 13, lin. ft.	.75 3/4
27. Flue lining, 13 x 13, lin. ft.	.95 1/4
Wallboards:	
28. Tile board, 12 x 12, 1,000 sq. ft.	69.22
29. Tile board, 16 x 16, 1,000 sq. ft.	69.22
30. Tile board, 16 x 32, 1,000 sq. ft.	68.90
31. Planking, 1/2 inch, 1,000 sq. ft.	79.87
32. Fibre insulating board, 1/2 inch, standard lath and board, 1,000 sq. ft.	59.12
33. Fibre insulating board, 3/4 inch, asphalt sheathing, 1,000 sq. ft.	87.48
34. Asphalt roofing, 90 lb., mineral surface, roll	3.45
35. Asphalt or tarred felt, 15 lb., roll	3.10
36. Asphalt or tarred felt, 30 lb., (216 sq. ft.), roll	3.10
37. Thermal insulation blankets, paper backed, single, 1,000 sq. ft.	55.00

¹ Price changed.

NOTE: This amendment reflects the increases in maximum prices permitted by Supplementary Order 172 (Modification of Resellers Maximum Prices Established under General Order 68 for certain Building and Construction Materials). Accordingly, this amendment supersedes that supplementary order, and the maximum prices established by this amendment cannot be increased under that supplementary order.

Appendix B to Amended Order G-1 under General Order 68 establishing maximum prices for retail sales of hard building material in the Fargo-Moorhead area is hereby amended, effective August 24, 1946, as follows:

APPENDIX B—MAXIMUM PRICES FOR RETAIL SALES OF HARD BUILDING MATERIALS IN THE FARGO-MOORHEAD AREA FOR CASH AND CARRY RETAIL BUILDING SUPPLY YARDS

Provisions regarding discounts and delivery practices—

(a) The seller must continue to give such cash and quantity discounts and allow such other price differentials to each class of purchaser as were in effect in March 1942.

(b) Deliveries. For all deliveries made beyond the city limits of Fargo, West Fargo, and Southwest Fargo, N. Dak., and Moorhead and Dilworth, Minn., which are free delivery areas, the retail seller shall charge no more than his customary charge per ton mile which was in effect in March 1942.

Item and unit	Maximum price for all retail sales
Plaster, hard wall, 100 lb. bag	\$1.05
Gypsum wallboard, 3/8 inch, 1,000 sq. ft.	36.50
Portland cement, standard: ¹	
100 lb. cloth bag (bag extra)	.70
100 lb. paper bag	.74
Ridge roll, 2 inch, lin. ft.	.06
Valley tin, 14-28 gauge, galvanized, lin. ft.	.09
Vitrified clay sewer pipe, No. 1SS, 6 inch (grade 2), ¹ foot	.288
Fiber insulation board 1/2 inch, standard lath and board, ¹ 1,000 ft.	40.31

¹ Price changed.

NOTE: This amendment reflects the increases in maximum prices permitted by Supplementary Order 172 (Modification of Resellers Maximum Prices Established under General Order 68 for certain Building and Construction Materials). Accordingly, this amendment supersedes that supplementary order, and the maximum prices established by this amendment cannot be increased under that supplementary order.

This order shall become effective August 24, 1946.

Issued this 23d day of August 1946.

J. S. LAMB,
District Director.

[F. R. Doc. 46-16303. Filed Sept. 9, 1946; 1:57 p. m.]

[Fargo-Moorhead Order G-2 Under Gen. Order 68, Amdt. 2]

HARD BUILDING MATERIALS IN MINOT, N. DAK., AREA

For the reasons set forth in an opinion issued simultaneously and filed with the Division of the Federal Register, *It is ordered:*

Appendix A to Order G-2 under General Order 68 establishing maximum prices for retail sales of hard building material in the Minot, North Dakota, area is hereby amended, effective August 24, 1946, as follows:

APPENDIX A—MAXIMUM PRICES FOR RETAIL SALES OF HARD BUILDING MATERIALS IN THE MINOT, NORTH DAKOTA, AREA FOR STANDARD RETAIL BUILDING SUPPLY YARDS

Provisions regarding discounts and delivery practices—

(a) The seller must continue to give such cash and quantity discounts and allow such other price differentials to each class of purchaser as were in effect in March, 1942.

(b) Deliveries. For all deliveries made beyond the city limits of Minot, North Dakota, which is a free delivery area, the retail seller shall charge no more than his customary charge per ton mile which was in effect in March 1942.

Maximum Price for All Retail Sales Except Cash and Carry Yards

Item and unit	Maximum price for all retail sales
Plaster, hard wall, 100 lb. bag	\$1.25
Gypsum wallboard 1/4", 1,000 sq. ft.	35.00
Gypsum wallboard 3/8", 1,000 sq. ft.	45.00
Portland cement standard, ¹ 94 lb. paper bag	.97
Mason's hydrated lime, ¹ 50 lb. bag	.84
Metal lath, corner bead (expanded type) ¹ lin. ft.	.05 1/2
Ridge roll, 2", lin. ft.	.07
Valley tin, 14 to 28 gauge, galvanized, lin. ft.	.11
Vitrified clay sewer pipe, No. 1-SS-4" ¹ lin. ft.	.29 1/2
Vitrified clay sewer pipe, No. 1-SS-6" ¹ lin. ft.	.40 3/4
Flue lining, 9 x 9 (outside), ¹ lin. ft.	.55 1/4
Fibre insulation board 25/32", Asphalt sheathing, ¹ 1,000 sq. ft.	83.83
Asphalt shingles 210 lb. (3 in 1) thickbutt, per sq.	7.32

¹ Price change.

NOTE: This amendment reflects the increases in maximum prices permitted by Supplementary Order 172 (Modification of Resellers Maximum Prices Established under General Order 68 for certain Building and Construction Materials). Accordingly, this amendment supersedes that supplementary order, and the maximum prices established by this amendment cannot be increased under that supplementary order.

This order shall become effective August 24, 1946.

Issued this 23d day of August 1946.

J. S. LAMB,
District Director.

[F. R. Doc. 46-16307; Filed, Sept. 9, 1946; 1:58 p. m.]

[Fargo-Moorhead Order G-3 Under Gen. Order 68, Amdt. 2]

HARD BUILDING MATERIALS IN GRAND FORKS AREA

For the reasons set forth in an opinion issued simultaneously herewith and filed with the Division of the Federal Register; *It is ordered:*

Appendix A to Order G-3 under General Order 68 establishing maximum prices for retail sales of hard building material in the Grand Forks area is hereby amended, effective August 24, 1946, as follows:

APPENDIX A—MAXIMUM PRICES FOR RETAIL SALES OF HARD BUILDING MATERIALS IN THE GRAND FORKS AREA FOR STANDARD RETAIL BUILDING SUPPLY YARDS

Provisions regarding discounts and delivery practices—

(a) The seller must continue to give such cash and quantity discounts and allow such other price differentials to each class of purchaser as were in effect in March 1942.

(b) Deliveries. For all deliveries made beyond the city limits of Grand Forks, North Dakota and East Grand Forks, Minnesota, which are free delivery areas, the retail seller shall charge no more than his customary charge per ton mile which was in effect in March 1942.

Item and unit	Maximum prices for all retail sales
Plaster, hard wall, 100 lb. bag	\$1.17
Lime: Mason's hydrated lime, ¹ 50 lb. bag	.78
Gypsum products:	
Gypsum lath 3/8" (rock lath), 1,000 sq. ft.	31.00
Gypsum wallboard 3/8", 1,000 sq. ft.	45.00
Cement:	
Portland cement, standard (bag extra), ¹ 94 lb. cloth bag	.87
Portland cement, standard, ¹ 94 lb. paper bag	.87
Portland cement, white, 94 lb. bag	2.75
Metal lath and metal products:	
Metal lath 2.5 lb. copper diamond mesh, ¹ sq. yd.	35 1/4
Metal lath 2.5 lb. galvanized, ¹ sq. yd.	39 1/2
Metal lath 3.4 lb. galvanized, high rib, ¹ sq. yd.	46 1/2
Ridge roll—2 inch, lin. ft.	.07
Valley tin, 14—28 gauge, galvanized, lin. ft.	.10
Clay products:	
Clay drain tile 4", lin. ft.	.08
Clay drain tile 6", lin. ft.	.12
Vitrified clay sewer pipe, No. 1SS-4" ¹ lin. ft.	.27 1/4
Vitrified clay sewer pipe, No. 1SS-6" ¹ lin. ft.	.39
Wallboards:	
Flue lining, 9 x 9 (outside), ¹ lin. ft.	.53
Fibre insulation board 1/2 inch standard lath and board, 1,000 sq. ft.	53.75
Fibre insulation board 25/32", asphalt sheathing, ¹ 1,000 sq. ft.	83.84
Planking 1/2 inch, ¹ 1,000 sq. ft.	79.55
Roofing:	
Asphalt roofing, 90 lb. mineral surface, ¹ roll	3.47
Asphalt or tarred felt, 15 lb., ¹ roll (432 sq. ft.)	3.23
Asphalt or tarred felt, 30 lb., ¹ roll (216 sq. ft.)	3.23
Thermal insulation: Thermal insulation blankets paper backed, single, 1,000 sq. ft.	55.00

¹ Price changed.

NOTE: This amendment reflects the increases in maximum prices permitted by Supplementary Order 172 (Modification of Resellers Maximum Prices Established under General Order 68 for certain Building and Construction Materials). Accordingly, this amendment supersedes that supplementary order, and the maximum prices established by this amendment cannot be increased under that supplementary order.

This order shall become effective August 24, 1946.

Issued this 23d day of August 1946.

J. S. LAMB,
District Director.

[F. R. Doc. 46-16308; Filed, Sept. 9, 1946; 1:58 p. m.]

[Fargo-Moorhead Order G-4 under Gen. Order 68, Amdt. 1]

HARD BUILDING MATERIALS IN BISMARCK AND MANDAN, N. DAK., AREA

For the reasons set forth in an opinion issued simultaneously and filed with the Division of the Federal Register, *It is ordered:*

Appendix A to Order G-4 under General Order 68 establishing maximum prices for retail sales of hard building

materials in the Bismarck, North Dakota, area is hereby amended, effective August 24, 1946, as follows:

APPENDIX A—MAXIMUM PRICES FOR RETAIL SALES OF HARD BUILDING MATERIALS IN THE BISMARCK, NORTH DAKOTA, AREA FOR STANDARD RETAIL BUILDING SUPPLY YARDS

Provisions regarding Discounts and Delivery Practices—

(a) The seller must continue to give such cash and quantity discounts and allow such other price differentials to each class of purchaser as were in effect in March, 1942.

(b) *Deliveries.* For all deliveries made beyond the city limits of Bismarck, North Dakota, which is a free delivery area, the retail seller shall charge no more than his customary charge per ton mile which was in effect in March, 1942.

Item and unit	Maximum price for all retail sales
Plasters:	
Plaster, hard wall, 100 lb. bag	\$1.35
Plaster, moulding, 100 lb. bag	1.95
Plaster, gauging (grey), 100 lb. bag	1.30
Keene's cement, 100 lb. bag	2.25
Lime:	
Finishing lime, 50 lb. bag	1.00
Mason's hydrated lime, 50 lb. bag	.84
Gypsum products:	
Gypsum lath 3/8" (rock lath), 1,000 sq. ft.	32.00
Gypsum wallboard 1/4", 1,000 sq. ft.	35.00
Gypsum wallboard 3/8", 1,000 sq. ft.	45.00
Cement:	
Portland cement, standard, 94 lb. paper bag	.97
Portland cement, white, 94 lb. bag	2.50
Masonry mortar, 70 lb. bag	.87
Metal lath and metal products:	
Metal lath 2.5 lb. copper diamond mesh, 1 sq. yd.	.35
Metal lath 3.4 lb. copper diamond mesh, 1 sq. yd.	.42
Metal lath, corner bead (narrow type), 1 in. ft.	.04
Metal lath, corner bead (expanded type), 1 in. ft.	.05 1/2
Ridge roll, 2", 1 in. ft.	.08
Valley tin, 14-28 gauge, galvanized, 1 in. ft.	.12
Clay products: Flue lining, 9 x 9 (outside), 1 lin. ft.	.56 1/2
Wallboards:	
Tile board 12 x 12, 1,000 sq. ft.	69.23
Tile board 16 x 16, 1,000 sq. ft.	67.10
Planking 1/2 inch, 1,000 sq. ft.	74.55
Fibre insulation board 1/2", standard lath and board, 1,000 sq. ft.	50.53
Fibre insulation board 25/32", asphalt sheathing, 1,000 sq. ft.	83.83
Roofing:	
Asphalt roofing, 90 lb. mineral surface, 1 roll (432 sq. ft.)	3.43
Asphalt or tarred felt 15 lb., 1 roll (432 sq. ft.)	3.29
Asphalt or tarred felt, 30 lb., 1 roll (216 sq. ft.)	3.29
Asphalt shingles 210 lb. (3 in 1) thickbutt, per sq.	7.30

¹ Price changed.

Note: This amendment reflects the increases in maximum prices permitted by Supplementary Order 172 (Modification of Resellers Maximum Prices Established under General Order 68 for Certain Building and Construction Materials). Accordingly, this amendment supersedes that supplementary order, and the maximum prices established by this amendment cannot be increased under that supplementary order.

Appendix B to G-4 under General Order 68 establishing maximum prices for retail sales of hard building material in the Mandan, N. Dak., area is hereby

amended, effective August 24, 1946, as follows:

APPENDIX B—MAXIMUM PRICES FOR RETAIL SALES OF HARD BUILDING MATERIALS IN THE MANDAN, NORTH DAKOTA AREA FOR STANDARD RETAIL BUILDING SUPPLY YARDS

Provisions regarding discounts and delivery practices—

(a) The seller must continue to give such cash and quantity discounts and allow such other price differentials to each class of purchaser as were in effect in March, 1942.

(b) *Deliveries.* For all deliveries made beyond the city limits of Mandan, North Dakota, which is a free delivery area, the retail seller shall charge no more than his customary charge per ton mile which was in effect in March, 1942.

Item and unit	Maximum price for all retail sales
Plasterers: Plaster, hard wall, 100 lb. bag	\$1.50
Lime: Mason's Hydrated Lime, 50 lb. bag	.95
Gypsum products:	
Gypsum wallboard 1/4", 1,000 sq. ft.	40.00
Gypsum wallboard 3/8", 1,000 sq. ft.	47.00
Cement:	
Portland cement, standard, 94 lb. paper bag	.97
Masonry Mortar, 70 lb. bag	.92
Metal lath and metal products:	
Metal lath 2.5 lb. copper diamond mesh, 1 sq. yd.	.35
Metal lath 2.5 lb. galvanized, 1 sq. yd.	.39 1/2
Metal lath 3.4 lb. copper diamond mesh, 1 sq. yd.	.43
Ridge roll, 2 inch, 1 in. ft.	.09
Clay products: Flue lining 9 x 9 (outside), 1 lin. ft.	.56 1/2
Wallboards:	
Tile Board 16 x 32, 1,000 sq. ft.	69.23
Planking 1/2 inch, 1,000 sq. ft.	79.88
Fibre insulation board 1/2", standard lath and board, 1,000 sq. ft.	56.98
Roofing:	
Asphalt or tarred felt, 15 lb., 1 roll (432 sq. ft.)	3.41
Asphalt or tarred felt, 30 lb., 1 roll (216 sq. ft.)	3.41

¹ Price changed.

Note: This amendment reflects the increases in maximum prices permitted by Supplementary Order 172 (Modification of Resellers Maximum Prices Established under General Order 68 for certain Building and Construction Materials). Accordingly, this amendment supersedes that supplementary order, and the maximum prices established by this amendment cannot be increased under that supplementary order.

This order shall become effective August 24, 1946.

Issued this 23d day of August 1946.

J. S. LAMB,
District Director.

[F. R. Doc. 46-16309, Filed Sept. 9, 1946; 1:59 p. m.]

[Region VII 3d Rev. Order G-24 Under RMPR 122, Amdt. 19]

SOLID FUELS IN DENVER REGION

Third Revised Order No. G-24 under Revised Maximum Price Regulation No. 122, Amendment No. 19. Adjustment of specific maximum prices of dealers in Region VII to compensate for increases in supplier's price under Amendment 74 to Maximum Price Regulation No. 120. Docket No. 7-122-260-22.

Pursuant to the Emergency Price Control Act of 1942, as amended, the Stabilization Act of 1942, as amended, and section 1340.260 of Revised Maximum Price Regulation No. 122, and for the reasons set forth in the accompanying opinion, this Amendment No. 19 is issued.

1. Amendment No. 17 to this Third Revised Order No. G-24 under Revised Maximum Price Regulation No. 122, as amended, is hereby revoked and superseded as of the effective date of this Amendment No. 19.

2. Third Revised Order No. G-24 under Revised Maximum Price Regulation No. 122, as amended, is hereby further amended by making subparagraph (13) of Part I, Mines in District 17, as added by Amendment No. 9 and amended by Amendment No. 17, read as follows:

Operator	Sub-district	Index No.	Size groups	Amount	Effective date
(13) U. S. Coal Corporation: Webber-Rice	5	377	All	65¢	6-6-46

Effective date. This amendment No. 19 shall become effective on the 23d day of August 1946.

Issued this 23d day of August 1946.

ARTHUR S. BROADHEAD,
Regional Administrator.

[F. R. Doc. 46-16304; Filed, Sept. 9, 1946; 1:57 p. m.]

[Seattle Order G-14 Under 18 (c), Amdt. 2]

MILLWOOD IN TACOMA, WASH., AREA

For the reason set forth in an opinion issued simultaneously herewith, and pursuant to the authority to amend reserved in Order No. G-14; *It is hereby ordered*, That Order No. G-14 be amended in the following respects:

(a) Table 1 under paragraph (c) (1) is amended by changing the price appearing after the item, "Sawdust, hogged fuel, or shavings" to \$3.75 per unit.

This amendment shall become effective August 19, 1946.

Issued this 14th day of August 1946.

IRVIN A. HOFF,
District Director.

[F. R. Doc. 46-16305; Filed, Sept. 9, 1946; 1:57 p. m.]

[Region II Order G-8 Under MPR 592]

PENN CRETE PRODUCTS CO.

ADJUSTMENT OF CEILING PRICES

For the reasons set forth in the accompanying opinion and under the authority vested in the Regional Administrator, Region II, of the Office of Price Administration by section 16 of Maximum Price Regulation No. 592, as amended, *It is hereby ordered*, That:

(a) Maximum prices on sales to dealers of Penn Crete Products Company of 20th and Lippincott Streets, Philadel-

phia 32, Pennsylvania, for Penn Crete and Exterior Stucco shall be as follows:

	<i>Per ton</i>
All colors except green and blue.....	\$33.00
Green and blue colors.....	41.25
Terms: 2%, 10 days; Net 30 days.	

(b) The maximum prices of resellers of the articles listed in paragraph (a) shall be determined by adding to their present legal maximum prices, as otherwise determined under the applicable regulations, the percentage increase in cost to them resulting from the increase in the price charged to them under paragraph (a) of this order. At or before the first sale after the date hereof to any reseller, Penn Crete Products Company shall notify such reseller in writing of the provisions of this paragraph.

(c) Customary discounts, allowances, and other price differentials shall be maintained on all sales affected by this order, except as otherwise provided herein.

(d) This order may be revoked, amended or corrected at any time.

(e) A copy of this order is being filed with the Division of the Federal Register, where it is open to inspection by the public.

(56 Stat. 23, 765, 57 Stat. 566; Pub. Law 383, 79th Cong.; E. O. 9599; 7 F. R. 7871; E. O. 9328, 2 F. R. 4681)

This order shall become effective immediately

Issued this 28th day of August 1946.

JAMES L. MEADER,
Regional Administrator.

[F. R. Doc. 46-16053; Filed, Sept. 5, 1946; 4:30 p. m.]

[Region V Order G-2 Under Supp. Service Reg. 43 Under RMPR 165, Revocation]

COTTON PICKING SERVICES IN CERTAIN TEXAS COUNTIES

Pursuant to the authority vested in the Regional Administrator of Region V, *It is hereby ordered*, That:

Order G-2 under Supplementary Service Regulation 43 to Maximum Price Regulation 165, Maximum rates for cotton picking services supplied by independent contractors in certain Texas counties, issued and effective September 26, 1945, be and the same is hereby revoked.

(56 Stat. 23, 765; 57 Stat. 566; Pub. Law 383, 78th Cong.; E. O. 9250, 7 F. R. 7871; E. O. 9328, 8 F. R. 4681)

Issued at Dallas, Texas and effective this 22d day of August 1946.

W. A. ORTH,
Regional Administrator.

[F. R. Doc. 46-16049; Filed, Sept. 5, 1946; 4:29 p. m.]

[Region V Order G-6 Under MPR 165, Amdt. 3]

LAUNDRY SERVICES IN DALLAS REGION

For the reasons set forth in the opinion issued simultaneously herewith, and under the authority vested in the Regional Administrator of Region V by Section 20 of Revised Maximum Price

Regulation 165 as amended, *It is hereby ordered*, That Order G-6 under Revised Maximum Price Regulation 165, issued on September 2, 1943, shall be and is hereby amended to include the following:

	<i>Cents</i>
T-shirt (underwear-type knit) white or colored.....	10
T-shirt (sweater-type knit or'crochet).....	17

Except as herein amended, Order G-6, issued September 2, 1943 and as amended by Amendment 1 and Amendment 2 shall continue in full force and effect.

(56 Stat. 23, 765; 37 Stat. 566; Pub. Law 383, 78th Cong.; E. O. 9250, 7 F. R. 7871; and E. O. 9328, 8 F. R. 4681)

Issued at Dallas, Texas and effective the 13th day of August 1946

W. A. ORTH,
Regional Administrator.

[F. R. Doc. 46-16048; Filed, Sept. 5, 1946; 4:29 p. m.]

[Sioux Falls Order G-1 Under Gen. Order 68, Amdt. 4]

HARD BUILDING MATERIALS IN SIOUX FALLS, S. DAK., AREA

An opinion accompanying this amendment, issued simultaneously herewith, has been filed with the Division of the Federal Register.

Order No. 1 issued under the authority of General Order No. 68 is amended in the following respect:

Maximum prices set forth in Appendix A are amended to read as set forth in the attached Revised Appendix A¹ which is incorporated into and made a part of this order.

This Amendment No. 4 to Order No. G-1 under General Order No. 68 shall become effective immediately.

Issued this 22d day of August 1946.

E. J. WINTERSTEEN,
District Director.

[F. R. Doc. 46-16045; Filed, Sept. 5, 1946; 4:28 p. m.]

[Region VI Order G-119 under 18 (c)]

TRANSPORTATION OF MILK IN LAKE COUNTY, IND.

For the reasons set forth in the opinion issued simultaneously herewith, and under the authority vested in the Regional Administrator for Region VI of the Office of Price Administration, by § 1499.18 (c) of the General Maximum Price Regulation, it is hereby ordered:

(a) *Effect of this order.* This order adjusts maximum rates for the transportation of fluid milk by for-hire carriers from producers' farms or loading platforms within Lake County, Indiana or Porter County, Indiana, to dairies, milk processing plants, milk receiving stations or other concentration points located within Lake County, Indiana or within the State of Illinois.

(b) *Maximum rates.* The maximum rate that may be charged by any for-hire

¹ Filed as part of the original document.

carrier of milk subject to this order for a transportation service covered hereby shall be the sum of 29¢ per cwt.

(c) A "for-hire" carrier of milk is one who transports fluid milk by wagon or by motor vehicle (other than a tank truck or semi-trailer) for a compensation paid by the persons he serves, and who has no financial interest in such milk. Therefore, the term does not apply to milk processors who transport, in their own conveyances, milk to which they have acquired title.

(d) Lower prices for any service covered by this order may be charged, offered, demanded or paid.

(e) Order No. G-55 under § 1499.18 (c) of the General Maximum Price Regulation shall be inapplicable to services and milk haulers covered by this order, and the order issued April 29, 1943 to A. G. Nicholson, et al., is hereby revoked.

This order shall become effective on August 14, 1946 and may be amended, revised or revoked at any time.

Issued this 14th day of August 1946.

H. W. WERTZ,
Acting Regional Administrator.

[F. R. Doc. 46-16050; Filed, Sept. 5, 1946; 4:29 p. m.]

[Sioux Falls Order G-3 Under Gen. Order 68, Amdt. 2]

HARD BUILDING MATERIALS IN RAPID CITY, S. DAK., AREA

An opinion accompanying this amendment, issued simultaneously herewith, has been filed with the Division of the Federal Register.

Order No. G-3 issued under the authority of General Order No. 68 is amended in the following respect:

Maximum prices set forth in Appendix "A" are amended to read as set forth in the attached Revised Appendix "A" which is incorporated into and made a part of this order.

This Amendment No. 2 to Order No. G-3 under General Order No. 68 shall become effective immediately.

Issued this 22d day of August 1946.

E. J. WINTERSTEEN,
District Director.

[F. R. Doc. 46-16046; Filed, Sept. 5, 1946; 4:28 p. m.]

[Sioux Falls Order G-4 Under Gen. Order 68, Amdt. 2]

HARD BUILDING MATERIALS IN MITCHELL CITY, S. DAK., AREA

An opinion accompanying this amendment, issued simultaneously herewith, has been filed with the Division of the Federal Register.

Order No. 2 issued under the authority of General Order No. 68 is amended in the following respect:

Maximum prices set forth in Appendix A are amended to read as set forth in the attached Revised Appendix A¹ which is incorporated into and made a part of this order.

This amendment No. 2 to Order No. G-4 under General Order No. 68 shall become effective immediately.

Issued this 22d day of August 1946.

E. J. WINTERSTEEN,
District Director.

[F. R. Doc. 46-16047; Filed, Sept. 5, 1946;
4:28 p. m.]

[Region VIII Order G-5 Under Gen. Order 68,
Amdt. 2]

**PONDEROSA PINE DOORS IN SAN FRANCISCO
BAY AREA**

An opinion accompanying this Amendment has been issued simultaneously herewith. Order No. G-5 under General Order No. 68 is amended in the following respects:

1. Paragraph (g) is redesignated paragraph (h).

2. A new paragraph (g) is inserted to read as follows:

(g) *Adjustment to reflect increase in suppliers' price*—(1) *Applicability*. This section is applicable only where the amendment or order which grants your supplier an increase in his maximum price provides that all resellers (including those subject to area orders issued under General Order No. 68) may increase their maximum prices for the commodity in question.

(2) *Maximum price*. You may increase the price listed in this order by the amount permitted for resellers by the amendment or order increasing your suppliers' maximum price. You can only do this, however, if the effective date of the action increasing your suppliers' maximum price is later than the date stated on the price list contained in this order. Thus, if your suppliers' maximum price for a product is increased and at some later date the price listed in this order is increased for this product, the amendment to this order will supersede the increase originally granted you by the amendment or order increasing your suppliers' maximum price.

3. Appendix A is amended to read as set forth on Revised Appendix A, attached hereto.¹

This amendment shall become effective August 26, 1946.

Issued this 19th day of August 1946.

BEN C. DUNIWAY,
Regional Administrator.

[F. R. Doc. 46-16041; Filed, Sept. 5, 1946;
4:27 p. m.]

[Jacksonville Order G-7 Under Gen. Order
68, Amdt. 2]

**HARD BUILDING MATERIALS IN BREVARD
COUNTY, FLA., AREA**

For the reasons set forth in an accompanying opinion and pursuant to the authority recited in Order No. G-7 under General Order No. 68, this amendment is issued.

¹ Filed as part of the original document.

1. Order No. G-7 under General Order No. 68 is amended by revising the maximum prices for felt and mineral surfaced roll roofing listed in Revised Table 1 to said Order No. G-7 so that said Revised Table, 1, as amended, shall read in the same manner as attached hereto and designated as Second Revised Table 1.¹

2. Said Order No. G-7 as amended, under General Order No. 68 is effective in the County of Brevard, in the State of Florida.

3. This amendment shall become effective on August 27, 1946.

Issued August 27, 1946.

STEWART C. MAXCY,
District Director.

[F. R. Doc. 46-16298; Filed, Sept. 9, 1946;
1:47 p. m.]

[Region VIII Order G-6 Under Gen. Order 68,
Amdt. 1]

**BUILDING MATERIALS IN PHOENIX, ARIZ.,
AREA**

An opinion accompanying this amendment has been issued simultaneously herewith.

Order No. G-6 under General Order No. 68 is amended in the following respects:

1. Paragraph (g) is redesignated paragraph (h).

2. A new paragraph (g) is inserted to read as follows:

(g) *Adjustment to reflect increase in suppliers' price*—(1) *Applicability*. This section is applicable only where the amendment or order which grants your supplier an increase in his maximum price provides that all resellers (including those subject to area orders issued under General Order No. 68) may increase their maximum prices for the commodity in question.

(2) *Maximum price*. You may increase the price listed in this order by the amount permitted for resellers by the amendment or order increasing your suppliers' maximum price. You can only do this, however, if the effective date of the action increasing your suppliers' maximum price is later than the date stated on the price list contained in this order. Thus, if your suppliers' maximum price for a product is increased and at some later date the price listed in this order is increased for this product, the amendment to this order will supersede the increase originally granted you by the amendment or order increasing your suppliers' maximum price.

3. Appendix A and Appendix B are amended to read as set forth on Revised Appendix A and Revised Appendix B, attached hereto.¹

This amendment shall become effective August 26, 1946.

Issued this 20th day of August 1946.

BEN C. DUNIWAY,
Regional Administrator.

[F. R. Doc. 46-16042; Filed, Sept. 5, 1946;
4:27 p. m.]

[Kansas City Order 7 Under Gen. Order 68
Amdt. 1]

**BUILDING MATERIALS IN NINETEEN COUNTIES
IN NORTHERN MISSOURI**

For the reasons set forth in an opinion issued simultaneously herewith and pursuant to the provisions of General Order 68 the effective date provision of Order No. 7 under General Order 68, Maximum Prices for Retail Sales of Certain Building Materials in Nineteen Counties in Northern Missouri, is amended to read as follows:

This order shall become effective August 1, 1946.

This amendment shall become effective August 1, 1946.

Issued at Kansas City, Missouri, this first day of August 1946.

J. G. CALLAWAY,
District Director.

[F. R. Doc. 46-16162; Filed, Sept. 6, 1946;
1:11 p. m.]

[Jacksonville Order G-2 Under Gen. Order
68, Amdt. 1]

**HARD BUILDING MATERIALS IN SOUTH
ESCAMBIA COUNTY, FLA., AREA**

For the reasons set forth in an accompanying opinion and pursuant to the authority recited in Order No. G-2 under General Order No. 68, this amendment is issued.

1. Order No. G-2 under General Order No. 68 is amended by deleting metal lath and the maximum price therefor and by revising the maximum prices for certain other hard building materials listed in Table 1 attached to said Order No. G-2 so that said Table 1, as amended, shall read in the same manner as attached hereto and designated as Revised Table 1.¹

2. Said Order No. G-2 under General Order No. 68 is effective in all that part of the County of Escambia lying South of the township line between Townships 2 and 3 North, in the State of Florida.

3. This amendment shall become effective on August 24, 1946.

Issued August 21, 1946.

STEWART C. MAXCY,
District Director.

[F. R. Doc. 46-16170; Filed, Sept. 6, 1946;
1:14 p. m.]

[Jacksonville Order G-4 Under Gen. Order 68,
Amdt. 1]

**HARD BUILDING MATERIALS, LAKE COUNTY,
FLA., AREA**

For the reasons set forth in an accompanying opinion and pursuant to the authority recited in Order No. G-4 under General Order No. 68, this amendment is issued.

1. Order No. G-4 under General Order No. 68 is amended by deleting metal lath and the maximum price therefor and by revising the maximum prices for certain other hard building materials listed in Table 1 attached to said Order No. G-4

so that said Table 1, as amended, shall read in the same manner as attached hereto and designated as Revised Table 1.¹

2. Said Order No. G-4 under General Order No. 68 is effective in the County of Lake in the State of Florida.

3. This amendment shall become effective on August 24, 1946.

Issued August 21, 1946.

STEWART C. MAXCY,
District Director.

[F. R. Doc. 46-16172; Filed, Sept. 6, 1946; 1:14 p. m.]

[Jacksonville Order G-6 Under Gen. Order 68, Amdt. 1]

HARD BUILDING MATERIALS IN SEMINOLE, FLAGLER AND VOLUSIA COUNTY, FLA., AREAS, EXCEPT DAYTONA BEACH AREA

For the reasons set forth in an accompanying opinion and pursuant to the authority recited in Order No. G-6 under General Order No. 68, this amendment is issued.

1. Order No. G-6 under General Order No. 68 is amended by deleting metal lath and the maximum price therefor and by revising the maximum prices for certain other hard building materials listed in Table I attached to said Order No. G-6 so that said Table I, as amended, shall read in the same manner as attached hereto and designated as Revised Table I.¹

2. Said Order No. G-6 under General Order No. 68 is effective in everything within the geographical limits of said counties, excepting the Daytona Beach Area, which latter area consists of that portion of Volusia County bounded on the North by the Township line between Townships 13 and 14 South, bounded on the West by the East line of Flagler County and by the East line of Sections 27 and 34 of Township 14 South of Range 31 East, and by the Range line between Ranges 31 and 32 East through Townships 15 and 16 South, bounded on the South by the Township line between Townships 16 and 17 South through Range 32 East, and by Spruce Creek and by Ponce de Leon Inlet, and bounded on the East by the Atlantic Ocean, in the State of Florida.

3. This amendment shall become effective on August 24, 1946.

Issued August 21, 1946.

STEWART C. MAXCY,
District Director.

[F. R. Doc. 46-16166; Filed, Sept. 6, 1946; 1:12 p. m.]

[Jacksonville Order G-7 Under Gen. Order 68, Amdt. 1]

HARD BUILDING MATERIALS, BREVARD COUNTY, FLA., AREA

For the reasons set forth in an accompanying opinion and pursuant to the authority recited in Order No. G-7 under General Order No. 68, this amendment is issued.

¹ Filed as part of the original document.

1. Order No. G-7 under General Order No. 68 is amended by deleting metal lath and the maximum price therefor and by revising the maximum prices for certain other hard building materials listed in Table 1 attached to said Order No. G-7 so that said Table 1, as amended, shall read in the same manner as attached hereto and designated as Revised Table 1.¹

2. Said Order No. G-7 under General Order No. 68 is effective in the County of Brevard, in the State of Florida.

3. This amendment shall become effective on August 24, 1946.

Issued August 21, 1946.

STEWART C. MAXCY,
District Director.

[F. R. Doc. 46-16165; Filed, Sept. 6, 1946; 1:12 p. m.]

[Kansas City Order 5 Under Gen. Order 68, Amdt. 1]

BUILDING MATERIALS IN JOPLIN, MO.

For the reasons set forth in an opinion issued simultaneously herewith and pursuant to the provisions of General Order No. 5 under General Order 68, Maximum Prices for Retail Sales of Certain Building Materials in Joplin, Missouri, is amended to read as follows:

This order shall become effective August 1, 1946.

This amendment shall become effective August 1, 1946.

Issued at Kansas City, Missouri, this first day of August 1946.

J. G. CALLAWAY,
District Director.

[F. R. Doc. 46-16164; Filed, Sept. 6, 1946; 1:12 p. m.]

[Kansas City Order 1 Under Gen. Order 68, Amdt. 5]

BUILDING MATERIALS IN CLAY AND JACKSON COUNTIES, MO., AND JOHNSON AND WYANDOTTE COUNTIES, KANS.

For the reasons set forth in an opinion issued simultaneously herewith and pursuant to the provisions of General Order 68 it is ordered as follows:

1. The effective date provision in Amendment 3 to Order No. 1 under General Order 68, Maximum Prices for Retail Sales of Certain Building Materials in Clay and Jackson Counties, Missouri, and Johnson and Wyandotte Counties, Kansas, is amended to read as follows:

This amendment shall become effective August 1, 1946.

2. The effective date provision in Amendment 4 to Order No. 1 under General Order 68, Maximum Prices for Retail Sales of Certain Building Materials in Clay and Jackson Counties, Missouri, and Johnson and Wyandotte Counties, Kansas, is amended to read as follows:

This amendment shall become effective August 1, 1946.

This amendment, No. 5, shall become effective August 1, 1946.

Issued at Kansas City, Missouri, this 1st day of August 1946.

J. G. CALLAWAY,
District Director.

[F. R. Doc. 46-16241; Filed, Sept. 9, 1946; 9:04 a. m.]

[Kansas City Order 6 Under Gen. Order 68, Amdt. 1]

BUILDING MATERIALS IN PETTIS COUNTY, MO.

For the reasons set forth in an opinion issued simultaneously herewith and pursuant to the provisions of General Order 68 the effective date provision of Order No. 6 under General Order 68, Maximum Prices for Retail Sales of Certain Building Material in Pettis County, Missouri, is amended to read as follows:

This order shall become effective August 1, 1946.

This amendment shall become effective August 1, 1946.

Issued at Kansas City, Missouri, this first day of August 1946.

J. G. CALLAWAY,
District Director.

[F. R. Doc. 46-16163; Filed, Sept. 6, 1946; 1:12 p. m.]

[Kansas City Order 3 Under Gen. Order 68, Amdt. 1]

BUILDING MATERIAL IN JASPER COUNTY, MO., EXCEPT IN THE CITY OF JOPLIN

For the reasons set forth in an opinion issued simultaneously herewith and pursuant to the provisions of General Order 68, it is hereby ordered that the effective date provision of Order No. 3 under General Order 68 be and it hereby is amended to read as follows:

This order shall become effective August 1, 1946.

This amendment, No. 1, shall become effective August 1, 1946.

Issued at Kansas City, Missouri, this first day of August 1946.

J. G. CALLAWAY,
District Director.

[F. R. Doc. 46-16242; Filed, Sept. 9, 1946; 9:04 a. m.]

[Kansas City Order 4 Under Gen. Order 68, Amdt. 2]

BUILDING MATERIALS IN BUCHANAN COUNTY, MO.

For the reasons set forth in an opinion issued simultaneously herewith and pursuant to General Order 68 it is hereby ordered that Order No. 4 under General Order 68, Maximum Prices for Retail Sales of Certain Building Materials in Buchanan County, Missouri, and Amendment 1 thereto be and they hereby are amended in the following respects:

1. The effective date provision in Order No. 4 under General Order 68 is amended to read as follows:

This order shall become effective August 1, 1946.

2. The effective date provision in Amendment 1 to Order No. 4 under General Order 68 is amended to read as follows:

Effective the first day of August 1946.

This Amendment No. 2 shall become effective August 1, 1946.

Issued at Kansas City, Missouri, this first day of August 1946.

J. G. CALLAWAY,
District Director.

[F. R. Doc. 46-16243; Filed, Sept. 9, 1946;
9:04 a. m.]

[Region III, Order G-20 Under MPR 251]

RE-SIDING IN TOLEDO, OHIO, AREA

For the reasons set forth in an accompanying opinion, which has been filed with the Division of the Federal Register, and under the authority vested in the Administrator of Region III of the Office of Price Administration by section 9 of Revised Maximum Price Regulation No. 251, and pursuant to the provisions of Regional Basic Order No. 1-B under Revised Maximum Price Regulation No. 251, this order is issued:

SECTION 1. *What this order does.* This adopting order establishes dollars-and-cents maximum prices for the composition and asbestos-cement siding materials specified in section 4, hereof, when sold installed on residential structures in the Toledo, Ohio, Area.

SEC. 2. *Area covered.* For the purposes of this order, the "Toledo, Ohio, Area" consists of the County of Lucas in the State of Ohio.

SEC. 3. *Applicability of Basic Order No. 1-B.* All the provisions of Basic Order No. 1-B, consistent with this Adopting Order No. G-20, are hereby adopted by, and incorporated by reference into, this order and are just as much a part of this order as though fully rewritten herein. If Basic Order No. 1-B is amended in any respect, all of the provisions of that order, as amended, shall likewise, without other action, be a part of this order. All persons subject to this adopting order are also subject to, and should read and be familiar with, the provisions of Basic Order No. 1-B.

SEC. 4. *Maximum prices.* The maximum prices for the specified re-siding material on an installed basis shall be as follows:

TABLE I		Per sq.
Asbestos-cement siding of standard surface hardness, 12 in. x 24 in. or 12 in. x 27 in.		\$27.85
Installed over felt weighing 30 lbs. per sq.		28.35
Installed over 3/16 in. backer board		29.35
Insulated brick or insulated stone siding, 14 3/8 in. x 43 3/8 in., 13 3/8 in. x 43 3/8 in. or 14 in. x 43 in.		30.45

The above maximum prices include related materials and services as the term is defined in section 11 of Basic Order No. 1-B under section 9 of Revised Maximum Price Regulation No. 251.

SEC. 5. *Effective date.* Reissued August 8, 1946. Effective August 22, 1946.

J. F. KESSEL,
Regional Administrator.

[F. R. Doc. 46-16312; Filed, Sept. 9, 1946;
2:01 p. m.]

[Jacksonville Rev. Order G-1 Under Gen. Order 68, Amdt. 2]

HARD BUILDING MATERIALS IN DUVAL COUNTY, FLA., AREA

For the reasons set forth in an accompanying opinion and pursuant to the authority recited in Revised Order No. G-1 under General Order No. 68, this amendment is issued.

1. Revised Order No. G-1 under General Order No. 68 is amended by revising the maximum prices for felt and mineral surfaced roll roofing listed in Revised Table 1 to said Revised Order No. G-1 so that said Revised Table 1, as amended, shall read in the same manner as attached hereto and designated as Second Revised Table 1.¹

2. Said Revised Order No. G-1, as amended, under General Order 68, is effective in the County of Duval in the State of Florida.

3. This amendment shall become effective on August 27, 1946.

Issued August 27, 1946.

STEWART C. MAXCY,
District Director.

[F. R. Doc. 46-16302; Filed, Sept. 9, 1946;
1:48 p. m.]

[Jacksonville Order G-2 Under Gen. Order 68, Amdt. 2]

HARD BUILDING MATERIALS IN SOUTH ESCAMBIA COUNTY, FLA., AREA

For the reasons set forth in an accompanying opinion and pursuant to the authority recited in Order No. G-2 under General Order No. 68, this amendment is issued.

1. Order No. G-2 under General Order No. 68 is amended by revising maximum prices for felt and mineral surfaced roll roofing listed in Revised Table 1 to said Order No. G-2 so that said Revised Table 1, as amended, shall read in the same manner as attached hereto and designated as Second Revised Table 1.¹

2. Said Order No. G-2, as amended, under General Order No. 68 is effective in all that part of the County of Escambia lying South of the township line between Townships 2 and 3 north, in the State of Florida.

3. This amendment shall become effective on August 27, 1946.

Issued August 27, 1946.

STEWART C. MAXCY,
District Director.

[F. R. Doc. 46-16297; Filed Sept. 9, 1946;
1:47 p. m.]

¹ Filed as part of the original document.

[Jacksonville Order G-3 Under Gen. Order 68, Amdt. 2]

HARD BUILDING MATERIALS IN ORANGE COUNTY, FLA., AREA

For the reasons set forth in an accompanying opinion and pursuant to the authority recited in Order No. G-3 under General Order No. 68, this amendment is issued.

1. Order No. G-3 under General Order No. 68 is amended by revising the maximum prices for felt and mineral surfaced roll roofing listed in Revised Table 1 to said Order No. G-3 so that said Revised Table 1, as amended, shall read in the same manner as attached hereto and designated as Second Revised Table 1.¹

2. Said Order No. G-3, as amended, under General Order No. 68 is effective in the County of Orange, in the State of Florida.

3. This amendment shall become effective on August 27, 1946.

Issued August 27, 1946.

STEWART C. MAXCY,
District Director.

[F. R. Doc. 46-16301; Filed, Sept. 9, 1946;
1:48 p. m.]

[Jacksonville Order G-4 Under Gen. Order 68, Amdt. 2]

HARD BUILDING MATERIALS IN LAKE COUNTY, FLA., AREA

For the reasons set forth in an accompanying opinion and pursuant to the authority recited in Order No. G-4 under General Order No. 68, this amendment is issued.

1. Order No. G-4 under General Order No. 68 is amended by revising the maximum prices for felt and mineral surfaced roll roofing listed in Revised Table 1 to said Order No. G-4 so that said Revised Table 1, as amended, shall read in the same manner as attached hereto and designated as Second Revised Table 1.¹

2. Said Order No. G-4, as amended, under General Order No. 68 is effective in the County of Lake in the State of Florida.

3. This amendment shall become effective on August 27, 1946.

Issued August 27, 1946.

STEWART C. MAXCY,
District Director.

[F. R. Doc. 46-16300; Filed, Sept. 9, 1946;
1:48 p. m.]

[Jacksonville Order G-6 Under Gen. Order 68, Amdt. 2]

HARD BUILDING MATERIALS IN SEMINOLE, FLAGLER, AND VOLUSIA COUNTIES, FLA., AREA

For the reasons set forth in an accompanying opinion and pursuant to the authority recited in Order No. G-6 under General Order No. 68, this amendment is issued.

1. Order No. G-6 under General Order No. 68 is amended by revising the maximum prices for felt and mineral surfaced roll roofing listed in Revised Table I to said Order No. G-6 so that said Revised Table I, as amended, shall read in the same manner as attached

hereto and designated as Second Revised Table I.¹

2. Said order No. G-6 as amended, under General Order No. 68 is effective in everything within the geographical limits of said counties, excepting the Daytona Beach Area, which latter area consists of that portion of Volusia County bounded on the North by the Township line between Townships 13 and 14 South, bounded on the West by the East line of Flagler County and by the East line of Sections 27 and 34 of Township 14 South of Range 31 East, and by the Range line between Range 31 and 32 East through

Townships 15 and 16 South, bounded on the South by the Township line between Townships 16 and 17 South through Range 32 East and by Spruce Creek and by Ponce de Leon Inlet, and bounded on the East by the Atlantic Ocean, in the State of Florida.

3. This amendment shall become effective on August 27, 1946.

Issued August 27, 1946.

STEWART C. MAXCY,
District Director.

[F. R. Doc. 46-16299, Filed, Sept. 9, 1946;
1:48 p. m.]

[Region VIII Rev. Order G-98 Under 18 (c),
Amdt. 4]

ALDER, MAPLE, BIRCH AND COTTONWOOD
LUMBER IN SAN FRANCISCO REGION

Correction

In Federal Register Document 46-14273, appearing on page 9063 of the issue for Tuesday, August 20, 1946, the prices in the table for Alder opposite "No. 2 Common", for Maple opposite "No. 1 Common and Better", and for Cottonwood opposite "Millrun (culls out)" should read: "38.75", "71.15", and "32.50", respectively.

¹ Filed as part of the original document.

