

# FEDERAL REGISTER

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**TITLE 6—AGRICULTURAL CREDIT****Chapter I—Farm Credit Administration**

## Subchapter B—Federal Farm Loan System

**PART 10—FEDERAL LAND BANKS GENERALLY**

## Subchapter D—Federal Intermediate Credit Banks

**PART 45—COLLATERAL TRUST DEBENTURES**

## Subchapter F—Banks for Cooperatives

**PART 73—BANKS FOR COOPERATIVES CONSOLIDATED DEBENTURES****RESTRICTIVE ENDORSEMENTS OF BEARER SECURITIES**

The following new § 10.120d is hereby inserted immediately following § 10.120c in Part 10 of Title 6 of the Code of Federal Regulations:

§ 10.120d *Restrictive endorsements of bearer securities.* When consolidated coupon bonds issued by the 12 Federal land banks are being presented to Federal Reserve Banks or Branches, or to the Treasurer of the United States, by or through banks (including Federal land banks) for payment, redemption, or exchange pursuant to an optional exchange offering, such bonds may be restrictively endorsed. The restrictive endorsement shall be placed thereon in substantially the same manner and with the same effects as prescribed in United States Treasury Department regulations, now or hereafter in force, governing like transactions in United States bonds; and consolidated coupon bonds so endorsed shall be prepared for shipment and shipped in the manner prescribed in such regulations for United States bonds. (See 31 CFR 328.1-328.6.)

(Sec. 20, 39 Stat. 377; 12 U. S. C. 862)

The following new § 45.2 is hereby added at the end of Part 45 of Title 6 of the Code of Federal Regulations:

§ 45.2 *Restrictive endorsements of bearer securities.* When consolidated debentures issued by the 12 Federal intermediate credit banks are being presented to Federal Reserve Banks or Branches, or to the Treasurer of the United States, by or through banks (in-

This issue is divided into two parts, Part II of which contains the Guide to Record Retention Requirements, Appendix A to Title 1, Code of Federal Regulations.

cluding Federal intermediate credit banks) for redemption, such debentures may be restrictively endorsed. The restrictive endorsement shall be placed thereon in substantially the same manner and with the same effects as prescribed in United States Treasury Department regulations, now or hereafter in force, governing like transactions in United States bonds; and consolidated debentures issued by the 12 Federal intermediate credit banks so endorsed shall be prepared for shipment and shipped in the manner prescribed in such regulations for United States bonds. (See 31 CFR 328.1-328.6.)

(Sec. 209, 42 Stat. 1459; 12 U. S. C. 1101)

The following new § 73.19 is hereby added at the end of Part 73 of Title 6 of the Code of Federal Regulations:

§ 73.19 *Restrictive endorsements of bearer securities.* When consolidated debentures issued by the 13 banks for cooperatives are being presented to Federal Reserve Banks or Branches, or to the Treasurer of the United States, by or through banks (including banks for cooperatives) for redemption, such debentures may be restrictively endorsed. The restrictive endorsement shall be placed thereon in substantially the same manner and with the same effects as prescribed in United States Treasury Department regulations, now or hereafter in force, governing like transactions in United States bonds; and consolidated debentures issued by the 13 banks for cooperatives so endorsed shall be prepared for shipment and shipped in the manner prescribed in such regulations for United States bonds. (See 31 CFR 328.1-328.6.)

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### CFR SUPPLEMENTS

(As of January 1, 1958)

The following Supplements are now available:

Title 14: Parts 40-399 (\$0.40)  
Part 400 to end (\$1.50)

Title 24 (\$1.00)

Title 33 (\$1.50)

Previously announced: Title 3, 1957 Supp. (\$0.40); Titles 4-5 (\$1.00); Title 7, Parts 1-209 (\$2.25), Parts 900-959 (\$1.00); Title 8, Rev. Jan. 1, 1958 (\$3.25); Title 9 (\$0.75); Titles 10-13 (\$1.00); Title 14, Parts 1-39 (\$0.50); Title 17 (\$0.65); Title 18 (\$0.50); Title 20 (\$1.00); Titles 22-23, Rev. Jan. 1, 1958 (\$4.25); Title 25, Rev. Jan. 1, 1958 (\$4.50); Title 26 (1954), Rev. Jan. 1, 1958 (\$3.00); Titles 28-29 (\$1.50); Titles 30-31 (\$1.50); Title 32, Parts 1-399 (\$1.25), Parts 400-699 (\$1.75), Parts 700-799 (\$0.60), Part 1100 to end (\$0.50); Titles 35-37 (\$1.00); Title 38 (\$0.40); Title 39 (\$0.60); Titles 40-42 (\$1.00); Title 43 (\$0.70); Title 46, Parts 1-145 (\$0.75), Parts 146-149, Rev. Jan. 1, 1958 (\$5.50); Title 49, Parts 1-70 (\$0.70), Parts 91-164, Rev. Jan. 1, 1958 (\$5.00), Part 165 to end (\$0.75)

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(Sec. 37, 48 Stat. 263, as amended; 12 U. S. C. 1134m)

[SEAL] R. B. TOOTELL,  
Governor,  
Farm Credit Administration.

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**TITLE 7—AGRICULTURE**

**Chapter 1—Agricultural Marketing Service (Standards, Inspections, Marketing Practices), Department of Agriculture**

**PART 51—FRESH FRUITS, VEGETABLES AND OTHER PRODUCTS (INSPECTION, CERTIFICATION AND STANDARDS)**

**SUBPART—UNITED STATES STANDARDS FOR POTATOES<sup>1</sup>**

On November 8, 1957, a notice of proposed rule making was published in the FEDERAL REGISTER (22 F. R. 8984) regarding a proposed revision of United States Standards for Potatoes.

After consideration of all relevant matters presented, including the proposal set forth in the aforesaid notice, the following United States Standards for Potatoes are hereby promulgated pursuant to the authority contained in the Agricultural Marketing Act of 1946 (60 Stat. 1087 et seq., as amended; 7 U. S. C. 1621 et seq.).

GRADES	
§1.1540	U. S. Fancy.
§1.1541	U. S. No. 1.
§1.1542	U. S. Commercial.
§1.1543	U. S. No. 2.
UNCLASSIFIED	
§1.1544	Unclassified.
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§1.1546	Skinning classification.
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DEFINITIONS	
§1.1548	Fairly well matured.
§1.1549	Well shaped.
§1.1550	Clean.
§1.1551	Fairly well shaped.
§1.1552	Fairly clean.
§1.1553	Soft rot or wet breakdown.
§1.1554	Damage.
§1.1555	Seriously misshapen.
§1.1556	Serious damage.

AUTHORITY: §§ 51.1540 to 51.1556 issued under sec. 205, 60 Stat. 1090, as amended; 7 U. S. C. 1624.

**GRADES**

§ 51.1540 U. S. Fancy. "U. S. Fancy" consists of potatoes of one variety or similar varietal characteristics which are fairly well matured and well shaped; which are clean unless specified as fairly clean; which are not frozen; and which are free from freezing injury, blackheart, late blight, southern bacterial wilt, ring

rot, soft rot or wet breakdown, and free from damage caused by sunburn, greening, second growth, growth cracks, air cracks, hollow heart, internal discoloration, external discoloration, shriveling, sprouting, scab, dry rot, rhizoctonia, dried stems, insects, larvae, worms, other disease, or mechanical or other means.

(a) *Size.* Unless otherwise specified, the size shall be as follows:

(1) The diameter of each potato shall be not less than 2 inches;

(2) For round or intermediate shaped varieties such as Irish Cobbler, Katahdin, Sebago, Pontiac, Kennebec, Green Mountain, or other similar varieties, not less than 60 percent of the potatoes in any lot shall be 2¼ inches or larger but not larger than 4 inches in diameter, including therein not less than 30 percent which are 2¾ inches or larger; and,

(3) For long varieties such as Russet Burbank, Early Gem, White Rose, or other similar varieties, not less than 60 percent of the potatoes in any lot shall be 6 ounces or more in weight, including therein not less than 30 percent which are 10 ounces or more in weight. (See § 51.1545.)

(b) *Tolerances for defects.* In order to allow for variations, other than size, incident to proper grading and handling, not more than a total of 5 percent, by weight, of the potatoes in any lot may fail to meet the requirements of this grade relating to external and internal defects: *Provided*, That not more than two-fifths of this amount, or 2 percent, shall be allowed for potatoes which are frozen or affected by southern bacterial wilt, ring rot, late blight, soft rot or wet breakdown, including therein not more than one-half of 1 percent for potatoes which are frozen or affected by soft rot or wet breakdown. (See § 51.1547.)

§ 51.1541 U. S. No. 1. "U. S. No. 1" consists of potatoes of one variety or similar varietal characteristics which are fairly well shaped; which are not frozen; and which are free from freezing injury, blackheart, late blight, southern bacterial wilt, ring rot, soft rot or wet breakdown, and free from damage caused by dirt or other foreign matter, sunburn, greening, second growth, growth cracks, air cracks, hollowheart, internal discoloration, external discoloration, shriveling, sprouting, scab, dry rot, rhizoctonia, dried stems, insects, larvae, worms, other disease, or mechanical or other means. (See § 51.1546.)

(a) *Size.* Unless otherwise specified, the diameter of each potato shall be not less than 1¾ inches. (See § 51.1545.)

(b) *Tolerances for defects.* In order to allow for variations, other than size, incident to proper grading and handling, not more than a total of 11 percent, by weight, of the potatoes in any lot may fail to meet the requirements of this grade: *Provided*, That included in this amount not more than the following percentages shall be allowed for the defects listed:

(1) 6 percent for potatoes having external defects; and,

(2) 5 percent for potatoes which are damaged by hollowheart, internal discoloration or other internal defects:

*And provided further*, That included in the above tolerances for external and internal defects not more than 3 percent shall be allowed for potatoes which are frozen or affected by southern bacterial wilt, ring rot, late blight, soft rot or wet breakdown, including therein not more than 1 percent for potatoes which are frozen or affected by soft rot or wet breakdown. (See § 51.1547.)

§ 51.1542 U. S. Commercial. "U. S. Commercial" consists of potatoes which meet the requirements of U. S. No. 1 grade except that potatoes shall be free from serious damage caused by dirt or other foreign matter, russet scab, and rhizoctonia, and except for the increased tolerances for defects specified in paragraph (b) of this section. (See §§ 51.1541 and 51.1546.)

(a) *Size.* Unless otherwise specified, the diameter of each potato shall be not less than 1¾ inches. (See § 51.1545.)

(b) *Tolerances for defects.* In order to allow for variations, other than size, incident to proper grading and handling, not more than a total of 20 percent, by weight, of the potatoes in any lot may fail to meet the requirements of this grade, including therein not more than 11 percent for potatoes which fail to meet the requirements of U. S. No. 2 grade: *Provided*, That included in this latter amount not more than the following percentages shall be allowed for the defects listed:

(1) 6 percent for potatoes having external defects; and,

(2) 5 percent for potatoes which are seriously damaged by hollowheart, internal discoloration or other internal defects:

*And provided further*, That included in the above tolerances for external and internal defects not more than 3 percent shall be allowed for potatoes which are frozen or affected by southern bacterial wilt, ring rot, late blight, soft rot or wet breakdown, including therein not more than 1 percent for potatoes which are frozen or affected by soft rot or wet breakdown. (See § 51.1547.)

§ 51.1543 U. S. No. 2. "U. S. No. 2" consists of potatoes of one variety or similar varietal characteristics which are not seriously misshapen or frozen; and which are free from freezing injury, blackheart, late blight, southern bacterial wilt, ring rot, soft rot or wet breakdown, and free from serious damage caused by dirt or other foreign matter, sunburn, greening, second growth, growth cracks, air cracks, hollowheart, internal discoloration, external discoloration, shriveling, scab, dry rot, rhizoctonia, insects, larvae, worms, other disease, or mechanical or other means. (See § 51.1546.)

(a) *Size.* Unless otherwise specified, the diameter of each potato shall be not less than 1½ inches. (See § 51.1545.)

(b) *Tolerance for defects.* In order to allow for variations, other than size, incident to proper grading and handling, not more than a total of 11 percent, by weight, of the potatoes in any lot may fail to meet the requirements of this grade: *Provided*, That included in this amount not more than the following per-

<sup>1</sup>Packing of the product in conformity with the requirements of these standards shall not excuse failure to comply with the provisions of the Federal Food, Drug, and Cosmetic Act.

centages shall be allowed for the defects listed:

(1) 6 percent for potatoes having external defects; and,

(2) 5 percent for potatoes which are seriously damaged by hollowheart, internal discoloration or other internal defects:

*And provided further,* That included in the above tolerances for external and internal defects not more than 3 percent shall be allowed for potatoes which are frozen or affected by southern bacterial wilt, ring rot, late blight, soft rot, or wet breakdown, including therein not more than 1 percent for potatoes which are frozen or affected by soft rot or wet breakdown, including therein not more than 1 percent for potatoes which are frozen or affected by soft rot or wet breakdown. (See § 51.1547.)

#### UNCLASSIFIED

§ 51.1544 *Unclassified.* "Unclassified" consists of potatoes which have not been classified in accordance with any of the foregoing grades. The term "unclassified" is not a grade within the meaning of this subpart but is provided as a designation to show that no grade has been applied to the lot.

#### SIZE

§ 51.1545 *Size.* (a) The count, minimum size or range of size may be specified in connection with the grade in terms of number of potatoes per container, or diameter or weight of the individual potato, or in accordance with one of the following size classifications:

(1) *Size A.* (i) For round or intermediate shaped varieties such as Irish Cobbler, Katahdin, Sebago, Pontiac, Kennebec, Green Mountain, or other similar varieties, the diameter of each potato shall be not less than  $1\frac{1}{8}$  inches, and not less than 60 percent of the potatoes in the lot shall be  $2\frac{1}{4}$  inches or larger;

(ii) For long varieties such as Russet Burbank, Early Gem, White Rose, or other similar varieties, the diameter of each potato shall be not less than  $1\frac{3}{8}$  inches, and not less than 40 percent of the potatoes in the lot shall be 6 ounces or more in weight;

(2) *Size B.* For all varieties the potatoes shall be from  $1\frac{1}{2}$  to  $2\frac{1}{4}$  inches in diameter, inclusive; and,

(3) *Size C.* For all varieties the potatoes shall be from 1 inch to  $1\frac{1}{2}$  inches in diameter, inclusive.

(b) *Diameter.* "Diameter" means the greatest dimension at right angles to the longitudinal axis.

(c) *Tolerances for size.* In order to allow for variations incident to proper sizing, the following tolerances shall be allowed:

(1) Not more than 3 percent of the potatoes in any lot may fail to meet the specified minimum size except that a tolerance of 5 percent shall be allowed for potatoes packed to meet a minimum size of  $2\frac{1}{4}$  inches or more in diameter or 6 ounces or more in weight. In addition, not more than 10 percent may fail to meet any specified maximum size;

(2) When a percentage of the potatoes is specified to be of a certain size

and larger, individual packages containing 15 pounds or less shall have not less than one-half of the percentage specified and individual packages containing more than 15 pounds shall have not less than three-fourths of the percentage specified; and,

(3) When a number of potatoes per package is specified, the number of potatoes in individual packages shall not vary more than 5 percent from the number specified.

#### SKINNING CLASSIFICATION

§ 51.1546 *Skinning classification.* (a) The following optional skinning classifications are provided as a basis for classifying lots of potatoes as to the degree of skinning:

(1) "Practically no skinning" means that not more than 5 percent of the potatoes in the lot have more than one-tenth of the skin missing or "feathered";

(2) "Slightly skinned" means that not more than 10 percent of the potatoes in the lot have more than one-fourth of the skin missing or "feathered";

(3) "Moderately skinned" means that not more than 10 percent of the potatoes in the lot have more than one-half of the skin missing or "feathered"; and,

(4) "Badly skinned" means that more than 10 percent of the potatoes in the lot have more than one-half of the skin missing or "feathered".

#### APPLICATION OF TOLERANCES

§ 51.1547 *Application of tolerances.* (a) The contents of individual packages in the lot, based on sample inspection, are subject to the following limitations: *Provided,* That the averages for the entire lot are within the tolerances specified for the grade:

(1) For packages which contain more than 15 pounds, when a tolerance of 10 percent or more is provided, individual packages in the lot shall have not more than one and one-half times the tolerance specified, and when a tolerance of less than 10 percent is provided, individual packages in the lot shall have not more than double the tolerance specified, except that for potatoes which are frozen or affected by soft rot or wet breakdown, en route or at destination, not more than one-tenth of the packages may contain more than four times the tolerance specified, and except that at least one defective and one off-size potato may be permitted in any package; and,

(2) For packages which contain 15 pounds or less, individual packages in the lot are not restricted as to the percentage of defects and off-size; *Provided,* That not more than one-tenth of the packages may have more than one potato which is frozen or affected by soft rot or wet breakdown.

#### DEFINITIONS

§ 51.1548 *Fairly well matured.* "Fairly well matured" means that not more than 10 percent, by weight, of the individual potatoes in the lot have more than one-fourth of the skin missing or feathered.

§ 51.1549 *Well shaped.* "Well shaped" means that the potato has the normal

shape for the variety and is not pointed, dumbbell-shaped or otherwise ill-formed.

§ 51.1550 *Clean.* "Clean" means that the individual potato is practically free from dirt or staining and practically no loose dirt or other foreign matter is present in the container.

§ 51.1551 *Fairly well shaped.* "Fairly well shaped" means that the individual potato is not materially pointed, dumbbell-shaped or otherwise ill-formed.

§ 51.1552 *Fairly clean.* "Fairly clean" means that the individual potato is reasonably free from dirt or staining and not more than a slight amount of loose dirt or other foreign matter is present in the container.

§ 51.1553 *Soft rot or wet breakdown.* "Soft rot or wet breakdown" means any soft, mushy, or leaky condition of the tissue such as slimy soft rot, leak, or wet breakdown following freezing injury or sunscald.

§ 51.1554 *Damage.* "Damage", unless otherwise specifically defined in this section, means any defect which materially affects the edible or shipping quality, or the internal or external appearance of the individual potato, or any external defect which cannot be removed without a loss of more than 5 percent of the total weight of the potato including peel covering the defective area. Any one of the following defects, or any combination of defects the seriousness of which exceeds the maximum allowed for any one defect, shall be considered as damage:

(a) Dirt or other foreign matter when the individual potato is more than slightly dirty or slightly stained, or when more than a moderate amount of loose dirt or other foreign matter is present in the container;

(b) Sunburn when the discoloration extends into the flesh to such an extent that it cannot be removed without a loss of more than 5 percent of the total weight of the potato including peel covering the affected area;

(c) Greening caused by exposure to natural or artificial light when the appearance of the individual potato is materially affected by yellowish or greenish surface discoloration, or when discoloration extends into the flesh of the potato and cannot be removed without a loss of more than 5 percent of the total weight of the potato including peel covering the defective area;

(d) Second growth which materially affects the appearance of the individual potato;

(e) Growth cracks which materially affect the appearance of the individual potato;

(f) Air cracks which are deep, or shallow air cracks which materially affect the appearance of the individual potato;

(g) Hollowheart which materially affects the internal appearance of the potato cut longitudinally;

(h) Internal discoloration, any part of which affects the vascular ring or occurs between the ring and the skin of the potato when the discoloration cannot be removed without a loss of more

than 5 percent of the total weight of the potato including peel covering the defective area, or discoloration occurring entirely within the area bounded by the vascular ring when there is more than the equivalent of 3 scattered light brown spots one-eighth inch in diameter in a round or intermediate type potato 2½ inches in diameter or in a long type potato 6 ounces in weight, or correspondingly lesser or greater numbers of spots on smaller or larger potatoes;

(i) External discoloration when the appearance of the potato is materially affected;

(j) Shriveling when the potato is more than moderately shriveled, spongy or flabby;

(k) Sprouting when more than 10 percent of the potatoes in the lot have external sprouts over three-fourths inch in length, or when the removal of an ingrown sprout causes a loss of more than 5 percent of the total weight of the potato including peel covering the defective area;

(l) Scab when surface scab shows no pronounced contrast with the background color of the potato and the aggregate area exceeds 5 percent of the surface, or when surface scab shows a pronounced contrast with the background color and the aggregate area exceeds 3 percent of the surface; when pitted scab affects the appearance of the potato to a greater extent than the amount of surface scab permitted or causes a loss of more than 5 percent of the total weight of the potato including peel covering the defective area; or when russet scab materially affects the appearance of the potato;

(m) Rhizoctonia when the appearance of the potato is materially affected, or when the surface is materially caked with black scurf;

(n) Dried stems when pliable and over one-eighth inch in diameter and over 2½ inches long, or when stiff and over one-eighth inch in diameter and over 1 inch long;

(o) Insects, larvae or worms when present inside the potato, or when any hole caused by them or by grass root or similar injury in a round or intermediate type potato 2½ inches in diameter, or in a long type potato 6 ounces in weight, is more than three-fourths inch long, or when the aggregate length of all holes in such potatoes is more than 1¼ inches, or correspondingly shorter or longer holes in smaller or larger potatoes, or when other types of injury materially affect the appearance of the potato or cannot be removed without a loss of more than 5 percent of the total weight of the potato including peel covering the defective area; and,

(p) Mechanical or other means when cuts, shatter bruises or other bruises, punctures, or other injuries materially affect the appearance of the potato or cannot be removed without a loss of more than 5 percent of the total weight of the potato including peel covering the defective area.

§ 51.1555 *Seriously misshapen.* "Seriously misshapen" means that the individual potato is seriously pointed,

dumbbell-shaped or otherwise badly deformed.

§ 51.1556 *Serious damage.* "Serious damage", unless otherwise specifically defined in this section, means any defect which seriously affects the edible or shipping quality, or the internal or external appearance of the individual potato, or any external defect which cannot be removed without a loss of more than 10 percent of the total weight of the potato including peel covering the defective area. Any one of the following defects, or any combination of defects the seriousness of which exceeds the maximum allowed for any one defect, shall be considered as serious damage:

(a) Dirt or other foreign matter when the individual potato is badly caked with dirt or badly stained, or when an excessive amount of loose dirt or other foreign matter is present in the container;

(b) Sunburn when the discoloration extends into the flesh to such an extent that it cannot be removed without a loss of more than 10 percent of the total weight of the potato including peel covering the affected area;

(c) Greening caused by exposure to natural or artificial light when the appearance of the individual potato is seriously affected by yellowish or greenish surface discoloration or when such discoloration extends into the flesh of the potato and cannot be removed without a loss of more than 10 percent of the total weight of the potato including peel covering the defective area;

(d) Second growth which seriously affects the appearance of the individual potato;

(e) Growth cracks which seriously affect the appearance of the individual potato;

(f) Air cracks which seriously affect the appearance of the individual potato;

(g) Hollowheart which seriously affects the internal appearance of the potato cut longitudinally;

(h) Internal discoloration, any part of which affects the vascular ring or occurs between the ring and the skin of the potato when the discoloration cannot be removed without a loss of more than 10 percent of the total weight of the potato including peel covering the defective area, or discoloration occurring entirely within the area bounded by the vascular ring when there is more than the equivalent of 6 scattered light brown spots one-eighth inch in diameter in a round or intermediate type potato 2½ inches in diameter or in a long type potato 6 ounces in weight, or correspondingly lesser or greater numbers of spots on smaller or larger potatoes;

(i) External discoloration when the appearance of the potato is seriously affected;

(j) Shriveling when the potato is excessively shriveled, spongy or flabby;

(k) Scab when surface scab shows no pronounced contrast with the background color of the potato and the aggregate area exceeds 50 percent of the surface, or when surface scab shows a pronounced contrast with the background color and the aggregate area exceeds 25 percent of the surface; when pitted scab affects the appearance of the

potato to a greater extent than the amount of surface scab permitted or causes a loss of more than 10 percent of the total weight of the potato including peel covering the defective area; or when russet scab seriously affects the appearance of the potato;

(l) Rhizoctonia when the appearance of the potato is seriously affected, or when the surface is badly caked with black scurf;

(m) Insects, larvae or worms when present inside the potato, or when any hole caused by them or by grass roots or similar injury in a round or intermediate type potato 2½ inches in diameter, or in a long type potato 6 ounces in weight, is more than 1½ inches long, or when the aggregate length of all holes in such potatoes is more than 2 inches, or correspondingly shorter or longer holes in smaller or larger potatoes, or when other types of injury seriously affect the appearance of the potato or cannot be removed without a loss of more than 10 percent of the total weight of the potato including peel covering the defective area; and,

(n) Mechanical or other means when a fairly smooth cut such as is made by a knife to remove injury occurs on both ends of the potato: *Provided*, That such a cut shall be permitted on one end of the potato if the length of the remaining portion of the clipped potato is more than one and one-half times the greatest diameter of the cut and that the remaining portion of a clipped long-type potato weighs at least 6 ounces; or when other cuts, shatter bruises or other bruises, punctures, or other injuries seriously affect the appearance of the potato or cannot be removed without a loss of more than 10 percent of the total weight of the potato including peel covering the defective area.

The United States Standards for Potatoes contained in this subpart shall become effective on July 15, 1958, and will thereupon supersede the United States Standards for Potatoes which have been in effect since June 1, 1949 (7 CFR §§ 51.1540 to 51.1559).

Dated: May 8, 1958.

[SEAL] ROY W. LENNARTSON,  
Deputy Administrator,  
Marketing Services.

[F. R. Doc. 58-3583; Filed, May 12, 1958; 8:52 a. m.]

## Chapter IV—Federal Crop Insurance Corporation

### PART 401—FEDERAL CROP INSURANCE

#### SUBPART—REGULATIONS FOR THE 1958 AND SUCCEEDING CROP YEARS

##### COUNTIES DESIGNATED FOR BARLEY CROP INSURANCE

The following counties are hereby added to the list of counties, published January 16, 1958 (23 F. R. 289), as supplemented by an appendix published March 25, 1958 (23 F. R. 1943), which were designated for barley crop insurance for the 1959 crop year pursuant to authority contained in paragraph (a)

of § 401.1 of the above-identified regulations, as amended (23 F. R. 6557, 7210, 8473, 9515, 11024; 23 F. R. 289, 869, 1943, 2373, 2481, 2586, 2635, 2769).

California:	Oregon—Con.
Kern.	Wasco.
Los Angeles.	Washington:
Tulare.	Adams.
Idaho:	Asotin.
Latah.	Benton.
Nez Perce.	Columbia.
Montana:	Douglas.
Yellowstone.	Franklin.
Oregon:	Grant.
Gilliam.	Klickitat.
Jefferson.	Lincoln.
Union.	Spokane.
Wallowa.	

(Secs. 506, 516, 52 Stat. 73, as amended; 77, as amended; 7 U. S. C. 1506, 1516. Interprets or applies secs. 507-509, 52 Stat. 73-75, as amended; 7 U. S. C. 1507-1509)

[SEAL] F. N. McCARTNEY,  
Manager,  
Federal Crop Insurance Corporation.

[F. R. Doc. 58-3567; Filed, May 12, 1958;  
8:49 a. m.]

### Chapter IX—Agricultural Marketing Service (Marketing Agreements and Orders), Department of Agriculture

[Valencia Orange Reg. 134, Amdt. 1]

#### PART 922—VALENCIA ORANGES GROWN IN ARIZONA AND DESIGNATED PART OF CALIFORNIA

##### LIMITATION OF HANDLING

*Findings.* 1. Pursuant to the marketing agreement and Order No. 22, as amended (7 CFR Part 922), regulating the handling of Valencia oranges grown in Arizona and designated part of California, effective under the applicable provisions of the Agricultural Marketing Agreement Act of 1937, as amended (7 U. S. C. 601 et seq.; 68 Stat. 906, 1047), and upon the basis of the recommendation and information submitted by the Valencia Orange Administrative Committee, established under the said marketing agreement and order, as amended, and upon other available information, it is hereby found that the limitation of handling of such Valencia oranges as hereinafter provided will tend to effectuate the declared policy of the act.

2. It is hereby further found that it is impracticable and contrary to the public interest to give preliminary notice, engage in public rule-making procedure, and postpone the effective date of this amendment until 30 days after publication hereof in the FEDERAL REGISTER (60 Stat. 237; 5 U. S. C. 1001 et seq.) because the time intervening between the date when information upon which this amendment is based became available and the time when this amendment must become effective in order to effectuate the declared policy of the act is insufficient, and this amendment relieves restriction on the handling of Valencia oranges grown in Arizona and designated part of California.

*Order, as amended.* The provisions in paragraph (b) (1) (ii) of § 922.434 (Valencia Orange Regulation 134, 23

F. R. 2983) are hereby amended to read as follows:

(ii) District 2: 392,700 cartons.

(Sec. 5, 49 Stat. 753, as amended; 7 U. S. C. 608c)

Dated: May 8, 1958.

[SEAL] S. R. SMITH,  
Director, Fruit and Vegetable  
Division, Agricultural Marketing Service.

[F. R. Doc. 58-3581; Filed, May 12, 1958;  
8:52 a. m.]

## TITLE 16—COMMERCIAL PRACTICES

### Chapter I—Federal Trade Commission

[Docket 6372]

#### PART 13—DIGEST OF CEASE AND DESIST ORDERS

##### SOUTHERN OXYGEN CO.

Subpart—Discriminating in price under section 2, Clayton Act, as amended—Price discrimination under 2 (a): § 13.715 Charges and price differentials; § 13.733 Cylinder or container rental.<sup>1</sup> (Sec. 6, 38 Stat. 721; 15 U. S. C. 46. Interpret or apply sec. 2, 38 Stat. 730, as amended; 15 U. S. C. 13) [Cease and desist order, Southern Oxygen Company, Bladensburg, Md., Docket 6372, Apr. 1, 1958]

This proceeding was heard by a hearing examiner on the complaint of the Commission charging a company with main office in Bladensburg, Md., operating plants and maintaining warehouses in ten States in the middle Atlantic region and as far west as Kentucky and Tennessee for the production and processing of compressed gases, both commercial or industrial and medical, with discriminating in price in violation of section 2 (a) of the Clayton Act through charging some customers higher prices than it charged others for its products of like grade and quality and through charging some, but not all, of its customers "demurrage" or cylinder rental.

Following acceptance of an agreement between the parties containing a consent order, the hearing examiner made his initial decision and order to cease and desist which became on April 1 the decision of the Commission.

The order to cease and desist is as follows:

*It is ordered,* That respondent Southern Oxygen Company, a corporation, and its officers, representatives, agents and employees, directly or through any corporate or other device, in connection with the sale or distribution of compressed gases in commerce, as "commerce" is defined in the Clayton Act, do forthwith cease and desist from discriminating, directly or indirectly, in the price of such products of like grade and quality:

1. By selling compressed gases to any purchaser at prices higher than the prices at which those products are sold by respondent Southern to any other purchaser, where, in the sale of such

<sup>1</sup> New.

products to the purchaser charged the lower price, respondent Southern is in competition with any other seller:

*Provided, however,* That nothing herein contained shall prohibit the classification of purchasers for pricing purposes where respondent Southern can establish that the classification and the resultant differences in price between purchasers make only due allowance for differences in the cost of manufacture, sale or delivery resulting from the differing methods or quantities in which such products are to such purchasers sold or delivered.

*And provided further,* That this order shall not be construed to prohibit respondent Southern from charging a purchaser in one trading area prices lower than the prices charged a purchaser in another trading area where respondent Southern can show that such lower price does not undercut the price at which the purchaser charged the lower price may purchase compressed gases of like grade and quality from another seller;

2. By extending to any purchaser of compressed gases more favorable terms or rates for cylinder use than are extended to any other purchaser where, in the sale of compressed gases to the favored purchaser, respondent Southern is in competition with any other seller.

By "Decision of the Commission", etc., report of compliance was required as follows:

*It is ordered,* That respondent herein shall, within sixty (60) days after service upon it of this order, file with the Commission a report in writing setting forth in detail the manner and form in which it has complied with the order to cease and desist.

Issued: April 1, 1958.

By the Commission.

[SEAL] ROBERT M. PARRISH,  
Secretary.

[F. R. Doc. 58-3563; Filed, May 12, 1958;  
8:48 a. m.]

[Docket 6698]

#### PART 13—DIGEST OF CEASE AND DESIST ORDERS

##### SHELL OIL CO. ET AL.

Subpart—Discriminating in price under section 2, Clayton Act, as amended—Price discrimination under 2 (a): § 13.792 User discounts on retail sales.<sup>1</sup> [Discriminating in price under section 2, Clayton Act, as amended]—Knowingly inducing or receiving discriminating price under 2 (f): § 13.850 Inducing and receiving discriminations.

(Sec. 6, 38 Stat. 721; 15 U. S. C. 46. Interpret or apply sec. 2, 38 Stat. 730, as amended; 15 U. S. C. 13) [Cease and desist order, Shell Oil Company (New York, N. Y.) et al., Docket 6698, Apr. 2, 1958]

*In the Matter of Shell Oil Company, a Corporation, Premier Cab Association, Inc., a Corporation, and Washington Cab Association, Inc., a Corporation*

This proceeding was heard by a hearing examiner on the complaint of the

Commission charging an oil company with principal office in New York City with violating section 2 (a) of the Clayton Act by granting user discounts to two cab association customers in Washington, D. C., on gasoline resold to the public generally, and charging the two cab associations with violating section 2 (f) of the same act by knowingly inducing and receiving the user discounts on gasoline they resold to the public in competition with retail filling stations.

Following acceptance of an agreement between the parties providing for entry of a consent order, the hearing examiner made his initial decision and order to cease and desist. Counsel for both parties having jointly requested a modification in certain designated respects, the Commission granted the request and on April 2 adopted the initial decision as modified in accordance therewith.

The order to cease and desist is as follows:

*It is ordered*, That respondent Shell Oil Company, a corporation, its officers, representatives, agents and employees, directly or through any corporate or other device, in connection with the sale or distribution of petroleum products in commerce, as "commerce" is defined in the Clayton Act, do forthwith cease and desist from discriminating, directly or indirectly, in the price of automotive petroleum products of like grade and quality:

By selling to any user or organization of users any of such products, which are resold, at a lower price than respondent's price to any other purchaser who competes with such user or organization of users in the resale of such products.

The terms "resold" and "resale," as used in this order, shall not include sales to an affiliate of a buyer from respondent Shell Oil Company solely for use by such affiliate, or sales by an organization for use in vehicles identified by its trade name, such as sales by a cooperatively-owned taxicab company of such products for use in the taxicabs of its members.

The term "selling to any user," as used in this order, does not include sales for delivery to a business location which is primarily a reseller operation with respect to petroleum products and where only an insubstantial percentage of such deliveries are used by the purchaser: *It is further ordered*, That respondent

Premier Cab Association, Inc., a corporation, its officers, agents, representatives and employees, directly or through any corporate or other device, in connection with the purchase in commerce, as "commerce" is defined in the Clayton Act, of petroleum products which it resells for use in vehicles other than the taxicabs of its members, do forthwith cease and desist from knowingly inducing or receiving from respondent Shell Oil Company, or from any other seller, prices for such products which are lower than the prices at which such seller sells such products of like grade and quality to any other purchaser competing with respondent Premier Cab Association, Inc., in the resale of petroleum products.

*It is further ordered*, That respondent Washington Cab Association, Inc., a corporation, its officers, agents, representa-

tives and employees, directly or through any corporate or other device, in connection with the purchase in commerce, as "commerce" is defined in the Clayton Act, of petroleum products which it resells for use in vehicles other than the taxicabs of its members, do forthwith cease and desist from knowingly inducing or receiving from respondent Shell Oil Company, or from any other seller, prices for such products which are lower than the prices at which such seller sells such products of like grade and quality to any other purchaser competing with respondent Washington Cab Association, Inc., in the resale of petroleum products.

By "Decision of the Commission", etc., report of compliance was required as follows:

*It is further ordered*, That the respondents, Shell Oil Company, Premier Cab Association, Inc., and Washington Cab Association, Inc., shall, within sixty (60) days after service of this order upon them, file with the Commission a report, in writing, setting forth in detail the manner and form in which they have complied with the order contained in the aforesaid initial decision as modified.

Issued: April 2, 1958.

By the Commission.

(SEAL) ROBERT M. PARRISH,  
Secretary.

[F. R. Doc. 58-3561; Filed, May 12, 1958; 8:47 a. m.]

[Docket 6846]

PART 13—DIGEST OF CEASE AND DESIST ORDERS

FURS BY KODA, INC., AND ALBERT GERSHBERG

Subpart—*Invoicing products falsely*: § 13.1108 *Invoicing products falsely*: Fur Products Labeling Act. Subpart—*Misbranding or mislabeling*: § 13.1212 *Formal regulatory and statutory requirements*: Fur Products Labeling Act. Subpart—*Neglecting, unfairly or deceptively, to make material disclosure*: § 13.1852 *Formal regulatory and statutory requirements*: Fur Products Labeling Act; § 13.1880 *Old, used, reclaimed, or reused as unused or new*: Fur Products Labeling Act.

(Sec. 6, 38 Stat. 721; 15 U. S. C. 46. Interpret or apply sec. 5, 38 Stat. 719, as amended, sec. 8, 65 Stat. 179; 15 U. S. C. 45, 69f) [Cease and desist order, Furs by Koda, Inc., et al., New York, N. Y., Docket 6846, Apr. 4, 1958]

This proceeding was heard by a hearing examiner on the complaint of the Commission charging a furrier in New York City with violating the Fur Products Labeling Act by failing to label certain fur products as required and by invoicing which did not set forth the terms "second-hand" and "used fur" where applicable, and which failed in other respects to conform to requirements of the Act.

Following approval of an agreement between the parties containing consent order, the hearing examiner made his initial decision and order to cease and

desist which became on April 4 the decision of the Commission.

The order to cease and desist is as follows:

*It is ordered*, That Furs by Koda, Inc., a corporation, and its officers and Albert Gershberg, individually and as an officer of said corporation, and their representatives, agents and employees, directly or through any corporate or other device, in connection with the introduction into commerce, or manufacture for introduction into commerce, or the sale, or offering for sale, in commerce, or the transportation or distribution in commerce of any fur product, or in connection with the manufacture for sale, sale, advertising, offering for sale, transportation or distribution of any fur product which is made in whole or in part of fur which has been shipped and received in commerce as "commerce," "fur," and "fur product" are defined in the Fur Products Labeling Act, do forthwith cease and desist from:

A. Misbranding fur products by:  
1. Failing to affix labels to fur products showing:

(a) The name or names of the animal or animals producing the fur or furs contained in the fur product as set forth in the Fur Products Name Guide and as prescribed under the rules and regulations.

(b) That the fur product contains or is composed of used fur, when such is the fact.

(c) That the fur product contains or is composed of bleached, dyed or otherwise artificially colored fur, when such is the fact.

(d) That the fur product is composed in whole or in substantial part of paws, tails, bellies, or waste fur, when such is the fact.

(e) The name or other identification issued and registered by the Commission, of one or more persons who manufactured such fur product for introduction into commerce, introduced it into commerce, sold it in commerce, advertised or offered it for sale, or transported or distributed it in commerce.

(f) The name of the country of origin of any imported furs used in the fur product.

B. Falsely or deceptively invoicing fur products by:

1. Failing to furnish invoices to purchasers of fur products showing:

(a) The name or names of the animal or animals producing the fur or furs contained in the fur product as set forth in the Fur Products Name Guide and as prescribed under the rules and regulations.

(b) That the fur product contains or is composed of used fur, when such is the fact.

(c) That the fur product contains or is composed of bleached, dyed, or otherwise artificially colored fur when such is the fact.

(d) That the fur product is composed in whole or in substantial part of paws, tails, bellies, or waste fur when such is the fact.

(e) The name and address of the persons issuing such invoice.

(f) The name of the country of origin of any imported fur contained in a fur product.

(g) That the fur products contain secondhand used fur when such is the fact.

(h) The item number or mark assigned to a fur product.

By "Decision of the Commission", etc., report of compliance was required as follows:

*It is ordered*, That Furs by Koda, Inc., a corporation, and its officers and Albert Gershberg, individually and as an officer of said corporation, shall, within sixty (60) days after service upon them of this order, file with the Commission a report in writing, setting forth in detail the manner and form in which they have complied with the order to cease and desist.

Issued: April 4, 1958.

By the Commission.

[SEAL] ROBERT M. FARRISH,  
*Secretary.*

[P. R. Doc. 58-3562; Filed, May 12, 1958;  
8:48 a. m.]

## TITLE 19—CUSTOMS DUTIES

### Chapter I—Bureau of Customs, Department of the Treasury

[T. D. 54885]

#### PART 26—DISCLOSURE OF INFORMATION RESTRICTION ON MANIFEST INFORMATION

Certain commercial data relating to imports and exports is made available on a current basis to accredited representatives of the press under the terms and conditions set forth in §§ 26.5, 26.6, and 26.7 of the Customs Regulations. Section 26.7 provides in part that upon receipt of a written application of an importer, exporter, or master or owner of any vessel, the information identified in § 26.5 will be withheld if the application is supported by evidence that the publication of such data has been or will be detrimental to the applicant.

In the interest of providing the public, through accredited representatives of the press and associations designated in § 26.5, with a maximum of current data relating to imports and exports consistent with the necessary protection to private business relationships, it has now been decided that the restrictions provided for in § 26.7 (a) upon dissemination of such current data should be limited to the withholding, upon application, of the names of consignees of imports. The disclosure of other data identified in § 26.5, which data is of a general nature but of considerable statistical value to the public, should not be restricted. Therefore, § 26.7 (a) of the Customs Regulations is amended to read as follows:

(a) Upon written application of a consignee or importer, the collector of customs shall refuse to permit any person, except as provided in § 26.4, to copy the name of such consignee from manifests.

(R. S. 161, 251, sec. 624, 46 Stat. 759, sec. 3, 60 Stat. 238, 5 U. S. C. 22, 1002, 19 U. S. C. 66, 1624)

Notice of the proposed issuance of the foregoing amendment was published in the FEDERAL REGISTER on October 5, 1957 (22 F. R. 7942). Due consideration was accorded to all data, views, and arguments received pertaining to the proposed amendment, none of which was found to warrant any change. However, some minor changes in terminology have been made to conform to related provisions in § 26.5 (c).

This amendment terminates suspensions of disclosure heretofore granted by collectors of customs. However, to reduce administrative problems for collectors of customs and to make it unnecessary for reapplication by those importers who had previously obtained suspensions of disclosure of data or whose applications have not yet been acted on, any applications by importers which have been previously granted or have not been acted on shall remain in effect or be granted, respectively, only as to the disclosure of the consignee's name.

(R. S. 161; 5 U. S. C. 22. Interprets or applies R. S. 251, sec. 624, 46 Stat. 759, sec. 3, 60 Stat. 238; 5 U. S. C. 1002, 19 U. S. C. 66, 1624)

[SEAL] RALPH KELLY,  
*Commissioner of Customs.*

Approved: May 2, 1958.

A. GILMORE FLUES,  
*Acting Secretary of the Treasury.*

[P. R. Doc. 58-3574; Filed, May 12, 1958;  
8:50 a. m.]

## TITLE 21—FOOD AND DRUGS

### Chapter I—Food and Drug Administration, Department of Health, Education, and Welfare

#### PART 146c—CERTIFICATION OF CHLORTETRACYCLINE (OR TETRACYCLINE) AND CHLORTETRACYCLINE- (OR TETRACYCLINE-) CONTAINING DRUGS

##### TETRACYCLINE-NOVOBIOICIN FOR ORAL SUSPENSION

By virtue of the authority vested in the Secretary of Health, Education, and Welfare by the Federal Food, Drug, and Cosmetic Act (sec. 507, 59 Stat. 463, 61 Stat. 11; 21 U. S. C. 357) and delegated to the Commissioner of Food and Drugs by the Secretary (22 F. R. 1045), § 146c.239 of the regulations for certification of tetracycline and tetracycline-containing drugs (23 F. R. 53) are amended as set forth below:

1. Section 146c.239 (a) is amended by changing "25 milligrams" in the first sentence to read "12.5 milligrams".

2. Section 146c.239 (c) is amended by changing the number "12" in the second sentence to read "18".

Notice and public procedure are not necessary prerequisites to the promulgation of this order, and I so find, since it was drawn in collaboration with interested members of the affected industry

and since it would be against public interest to delay providing for the amendments set forth above.

This order shall become effective upon publication in the FEDERAL REGISTER, since both the public and the affected industry will benefit by the earliest effective date, and I so find.

(Sec. 701, 52 Stat. 1055, as amended; 21 U. S. C. 371. Interprets or applies sec. 507, 59 Stat. 463, as amended; 21 U. S. C. 357)

Dated: May 6, 1958.

[SEAL] GEO. P. LARRICK,  
*Commissioner of Food and Drugs.*

[P. R. Doc. 58-3565; Filed, May 12, 1958;  
8:48 a. m.]

## TITLE 43—PUBLIC LANDS: INTERIOR

### Chapter I—Bureau of Land Management, Department of the Interior

#### Appendix—Public Land Orders

[Public Land Order 1627]

#### COLORADO AND IDAHO

#### WITHDRAWING LANDS IN NATIONAL FORESTS FOR USE OF THE FOREST SERVICE AS ADMINISTRATIVE SITE, RECREATION AREA, AND CAMPGROUND

By virtue of the authority vested in the President by the act of June 4, 1897 (30 Stat. 34, 36; 16 U. S. C. 472) and otherwise, and pursuant to Executive Order No. 10355 of May 26, 1952, it is ordered as follows:

Subject to valid existing rights, the following-described public lands within the national forests hereafter indicated are hereby withdrawn from all forms of appropriation under the public-land laws, including the mining but not the mineral leasing laws nor the act of July 31, 1947 (61 Stat. 681; 30 U. S. C. 601-604), as amended, and reserved for use of the Forest Service, Department of Agriculture, as an administrative site, recreation area, and campground:

[COLORADO 011863]

#### RIO GRANDE NATIONAL FOREST, NEW MEXICO PRINCIPAL MERIDIAN

##### Seepage Creek Administrative Site:

T. 40 N., R. 2 W.

Sec. 1, S $\frac{1}{2}$ NW $\frac{1}{4}$ , SW $\frac{1}{4}$ SW $\frac{1}{4}$ NE $\frac{1}{4}$ , NW $\frac{1}{4}$ SE $\frac{1}{4}$ , SE $\frac{1}{4}$ SE $\frac{1}{4}$ , N $\frac{1}{4}$ SW $\frac{1}{4}$ SE $\frac{1}{4}$ , W $\frac{1}{2}$ SW $\frac{1}{4}$ SW $\frac{1}{4}$ SE $\frac{1}{4}$ , NE $\frac{1}{4}$ SW $\frac{1}{4}$ SW $\frac{1}{4}$ SE $\frac{1}{4}$ , N $\frac{1}{2}$ SE $\frac{1}{4}$ SW $\frac{1}{4}$ SE $\frac{1}{4}$ , SE $\frac{1}{4}$ SE $\frac{1}{4}$ SW $\frac{1}{4}$ SE $\frac{1}{4}$  and SW $\frac{1}{4}$ ;

Sec. 12, N $\frac{1}{2}$ NW $\frac{1}{4}$ , NW $\frac{1}{4}$ SW $\frac{1}{4}$ NW $\frac{1}{4}$  and W $\frac{1}{2}$ NE $\frac{1}{4}$ SW $\frac{1}{4}$ NW $\frac{1}{4}$ .

The areas described aggregate 460 acres.

[COLORADO 012204]

#### ROUIT NATIONAL FOREST, SIXTH PRINCIPAL MERIDIAN

##### Big Creek Lakes Recreation Area:

T. 11 N., R. 62 W.

Sec. 2, NW $\frac{1}{4}$ SW $\frac{1}{4}$ ;

Sec. 3, S $\frac{1}{2}$ NE $\frac{1}{4}$ , SE $\frac{1}{4}$  and S $\frac{1}{2}$ SW $\frac{1}{4}$ ;

Sec. 9, E $\frac{1}{2}$ NE $\frac{1}{4}$ , S $\frac{1}{2}$ SW $\frac{1}{4}$  and SE $\frac{1}{4}$ ;

Sec. 10, NW $\frac{1}{4}$ ;

Sec. 16;

Sec. 20, SW $\frac{1}{4}$  and E $\frac{1}{2}$ ;

Sec. 21, W $\frac{1}{2}$  and NE $\frac{1}{4}$ .

The areas described aggregate 2,440 acres.

[IDaho 07267]

COSUR D'ALENE NATIONAL FOREST, BOISE MERIDIAN

Honeysuckle Campground:  
T. 51 N., R. 1 W.,  
Sec. 28, SE $\frac{1}{4}$ NW $\frac{1}{4}$ .  
The area described contains 40 acres.

The total area withdrawn by this order is 2,940 acres.

This order shall take precedence over but not otherwise affect the existing reservation of the lands for national forest purposes.

ROGER ERNST,  
Assistant Secretary of the Interior.

MAY 6, 1958.

[F. R. Doc. 58-3550; Filed, May 12, 1958; 8:45 a. m.]

[Public Land Order 1628]

ARIZONA AND COLORADO

RESERVING LANDS WITHIN NATIONAL FORESTS IN ARIZONA AND COLORADO FOR USE OF THE FOREST SERVICE AS ADMINISTRATIVE SITES, CAMPGROUNDS, AND RECREATION AREAS

By virtue of the authority vested in the President by the act of June 4, 1897 (30 Stat. 34, 36; 16 U. S. C. 473) and otherwise, and pursuant to Executive Order No. 10355 of May 26, 1952, it is ordered as follows:

Subject to valid existing rights the following-described public lands within the National forests indicated are hereby withdrawn from all forms of appropriation under the public land laws, including the mining, but not mineral leasing laws nor the act of July 31, 1947 (61 Stat. 681; 30 U. S. C. 601-604) as amended, and reserved for use of the Forest Service, Department of Agriculture, as administrative sites, campgrounds, and recreation areas:

[COLORADO 016735]

NEW MEXICO PRINCIPAL MERIDIAN, SAN JUAN NATIONAL FOREST

Valecito Guard Station Administrative Site:  
T. 37 N., R. 6 W.,  
Sec. 29, lots 3 and 4.  
The tracts described contain 67.60 acres.

[ARIZONA 09280]

GILA AND SALT RIVER MERIDIAN, TONTO NATIONAL FOREST

Upper East Verde Recreational Area:  
T. 12 N., R. 10 E.,  
Sec. 12, SW $\frac{1}{4}$ SW $\frac{1}{4}$ , unsurveyed;  
Sec. 11, SE $\frac{1}{4}$ SE $\frac{1}{4}$ , unsurveyed;  
Sec. 13, NW $\frac{1}{4}$ NW $\frac{1}{4}$ , unsurveyed;  
Sec. 14, NE $\frac{1}{4}$ NE $\frac{1}{4}$ , unsurveyed.  
The areas described total 160 acres.

Webber Creek Organization Site and Public Recreation Area:  
T. 12 N., R. 9 E.,  
Sec. 14, SW $\frac{1}{4}$ SE $\frac{1}{4}$ , SE $\frac{1}{4}$ SW $\frac{1}{4}$ , unsurveyed;  
Sec. 22, E $\frac{1}{2}$ , unsurveyed;  
Sec. 23, all, except area included in HES 50, unsurveyed;  
Sec. 24, SW $\frac{1}{4}$ SW $\frac{1}{4}$ , unsurveyed;  
Sec. 25, NW $\frac{1}{4}$ NW $\frac{1}{4}$ , unsurveyed;  
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Sec. 26, N $\frac{1}{2}$ , except area included in HES 50, unsurveyed;  
Sec. 27, NE $\frac{1}{4}$ NE $\frac{1}{4}$ , unsurveyed.  
The areas described total 1,322.28 acres.

[ARIZONA 015596]

GILA AND SALT RIVER MERIDIAN, COCONINO NATIONAL FOREST

Camp Verde Administrative Site:  
T. 13 N., R. 5 E.,  
Sec. 5, NE $\frac{1}{4}$ , and lot 6.  
The areas described total 213.80 acres.

The total areas described aggregate 1,763.48 acres.

This order shall be subject to existing withdrawals for other than forest purposes so far as they affect any of the above-described lands, and shall take precedence over, but not otherwise affect the existing reservation of the lands for National forest purposes.

ROGER ERNST,  
Assistant Secretary of the Interior.

MAY 6, 1958.

[F. R. Doc. 58-3551; Filed, May 12, 1958; 8:46 a. m.]

[Public Land Order 1629]

[72191]

MICHIGAN

PARTIALLY REVOKING THE EXECUTIVE ORDER OF DECEMBER 9, 1852, WHICH RESERVED CERTAIN ISLANDS FOR LIGHTHOUSE PURPOSES

By virtue of the authority vested in the President and pursuant to Executive Order No. 10355 of May 26, 1952, it is ordered as follows:

1. The Executive order of December 9, 1852, which reserved certain islands for lighthouse purposes, is hereby revoked so far as it affects the following-described lands:

MICHIGAN MERIDIAN  
DRUMMOND ISLAND

T. 41 N., R. 4 E.,  
Sec. 12, lots 1 and 2.

The tracts described contain 56.7 acres.

2. The description is in terms of the official plat approved in 1845. Lot 1 has been resurveyed, the official plat thereof having been filed February 12, 1957, to segregate an area of 24.5 acres which has been patented. The residual area of original lot 1 is now designated as lot 3, containing 6.8 acres. Lot 2 contains 25.40 acres.

3. This revocation is made in furtherance of an exchange under the act of July 31, 1912 (37 Stat. 241) by which the offered lands will benefit a Federal land program. This restoration is, therefore, not subject to the provisions contained in the act of September 27, 1944 (58 Stat. 747; 43 U. S. C. 279-284) as amended, granting preference rights to veterans of World War II, the Korean Conflict, and others.

ROGER ERNST,  
Assistant Secretary of the Interior.

MAY 7, 1958.

[F. R. Doc. 58-3552; Filed, May 12, 1958; 8:46 a. m.]

[Public Land Order 1630]

[Nevada 046333]

NEVADA

PARTIALLY REVOKING EXECUTIVE ORDER NO. 4702 OF AUGUST 10, 1927

By virtue of the authority vested in the President, and pursuant to Executive Order No. 10355 of May 26, 1952, and section 4 of the act of May 24, 1928 (45 Stat. 729; 49 U. S. C. 214), it is ordered as follows:

1. Executive Order No. 4702 of August 10, 1927, which withdrew public lands in Nevada for use of the Department of Commerce as an air mail beacon site, is hereby revoked so far as it affects the following-described lands;

MOUNT DIABLO MERIDIAN

T. 19 S., R. 63 E.,  
Sec. 4, N $\frac{1}{2}$ SW $\frac{1}{4}$ NE $\frac{1}{4}$ , SE $\frac{1}{4}$ NE $\frac{1}{4}$  and N $\frac{1}{2}$ SE $\frac{1}{4}$ .

The areas described aggregate 140 acres.

2. The lands are located northeast of Las Vegas in Clark County, in a mountainous and undulating area.

3. No application for the lands may be allowed under the homestead, desert-land, or any other nonmineral public-land law unless the lands have already been classified as valuable or suitable for such type of application, or shall be so classified upon the consideration of an application. Any application that is filed will be considered on its merits. The lands will not be subject to occupancy or disposition until they have been classified.

4. Subject to any valid existing rights and the requirements of applicable law, the lands are hereby opened to filing of applications, selections, and locations in accordance with the following:

a. Applications and selections under the nonmineral public-land laws may be presented to the Manager mentioned below, beginning on the date of this order. Such applications and selections will be considered as filed on the hour and respective dates shown for the various classes enumerated in the following paragraphs:

(1) Applications by persons having prior existing valid settlement rights, preference rights, conferred by existing laws, or equitable claims subject to allowance and confirmation will be adjudicated on the facts presented in support of each claim or right. All applications presented by persons other than those referred to in this paragraph will be subject to the applications and claims mentioned in this paragraph.

(2) All valid applications under the Homestead and Desert Land Laws by qualified veterans of World War II or of the Korean Conflict, and by others entitled to preference rights under the act of September 27, 1944 (58 Stat. 747; 43 U. S. C. 279-284 as amended), presented prior to 10:00 a. m. on June 12, 1958, will be considered as simultaneously filed at that hour. Rights under such preference right applications filed after that hour and before 10:00 a. m. on Septem-

ber 11, 1958, will be governed by the time of filing.

(3) All valid applications and selections under the nonmineral public-land laws, other than those coming under paragraphs (1) and (2) above, presented prior to 10:00 a. m. on September 11, 1958, will be considered as simultaneously filed at that hour. Rights under such applications and selections filed after that hour will be governed by the time of filing.

5. The lands have been open to application and offers under the mineral-leasing laws. They will be open to location under the United States mining laws beginning at 10:00 a. m. on September 11, 1958.

6. No application under the Small Tract Law for lands in Clark County, will be accepted.

7. Persons claiming veterans preference rights must enclose with their applications proper evidence of military or naval service, preferably a complete photostatic copy of the certificate of honorable discharge. Persons claiming preference rights based upon valid settlement, statutory preference, or equitable claims must enclose properly corroborated statements in support of their claims. Detailed rules and regulations governing applications which may be filed pursuant to this notice can be found in Title 43 of the Code of Federal Regulations.

Inquiries concerning the lands shall be addressed to the Manager, Land Office, Bureau of Land Management, Reno, Nevada.

ROGER ERNST,

*Assistant Secretary of the Interior.*

MAY 7, 1958.

[F. R. Doc. 58-3553; Filed, May 12, 1958; 8:46 a. m.]

[Public Land Order 1631]

[Fairbanks 012896, 014300, 013539]

ALASKA

PARTIALLY REVOKING, AND AMENDING, PUBLIC LAND ORDER NO. 1588 OF FEBRUARY 12, 1958

By virtue of the authority vested in the President and pursuant to Executive Order No. 10355 of May 26, 1952, it is ordered as follows:

1. Public Land Order No. 1588 of February 12, 1958, which withdrew lands in Alaska for use of the Department of the Air Force for military purposes, is hereby revoked so far as it affects the following described lands:

FAIRBANKS MERIDIAN

T. 1 S., R. 2 W.,

Sec. 29,  $W\frac{1}{2}W\frac{1}{2}SW\frac{1}{4}SE\frac{1}{4}NW\frac{1}{4}$ ,  $W\frac{1}{2}SW\frac{1}{4}NW\frac{1}{4}SE\frac{1}{4}NW\frac{1}{4}$ , and  $SE\frac{1}{4}SE\frac{1}{4}NW\frac{1}{4}NW\frac{1}{4}$ ;

Sec. 30,  $SE\frac{1}{4}NE\frac{1}{4}$ , and  $SE\frac{1}{4}$ ;

Sec. 31, that portion of lot 4 and  $SE\frac{1}{4}SW\frac{1}{4}$  described as follows:

Beginning at the southwest corner of section 31, thence north, 330 feet along the west boundary of section 31;

N. 73° E., 2,400 feet to a point on the centerline of said section;

Southerly, 1,000 feet approximately, along centerline to the southeast corner of the  $SW\frac{1}{4}$  section 31;

Westerly, along the section line to point of beginning.

T. 2 S., R. 2 W.,

Sec. 6, that portion of lot 1 and  $SE\frac{1}{4}NE\frac{1}{4}$  described as follows:

Beginning at the northwest corner of lot 1, thence, east, 650 feet, approximately, along north line of lot 1;

S. 45° 30' E., 1,200 feet to a point on the east boundary line of lot 1;

Southerly, 850 feet along said east line;

S. 20° 00' W., 900 feet to a point on the eastwest center line section 6;

Westerly, along said centerline to the southwest corner of the  $SE\frac{1}{4}NE\frac{1}{4}$ ;

Northerly, along the west line of the  $SE\frac{1}{4}NE\frac{1}{4}$  and lot 1 to point of beginning;

Lots 2, 3, 4, 5, 6, and 7,  $SW\frac{1}{4}NE\frac{1}{4}$ ,  $SE\frac{1}{4}NW\frac{1}{4}$ ,  $E\frac{1}{2}SW\frac{1}{4}$ , and  $W\frac{1}{2}SE\frac{1}{4}$ .

The areas described aggregate 767.18 acres.

2. The land description of Tract E, under Fairbanks 014300, in Public Land Order No. 1588, appearing as Federal Register Document No. 58-1260, in the issue of Wednesday, February 19, 1958, at page 1072, is corrected by redescribing the tie between the point of beginning of Tract A and the point of beginning of Tract E to read as follows:

TRACT E

"Beginning at a point from which the point of beginning of tract 'A' above, bears S. 54° 08' E., 290 feet; S. 39° 20' 30" E., 2,912 feet; South, 800 feet; and East, 400 feet, thence \* \* \*."

3. Pursuant to section 202 (b) of the act of July 28, 1956 (70 Stat. 709, 711; 48 U. S. C. 46-3 (b)), and subject to the requirements of that act and the regulations in 43 CFR Part 76, the Territory of Alaska shall be entitled until 10:00 a. m., August 6, 1958, to a preferred right of selection of the restored lands in connection with its mental health program, except as against prior existing valid rights or as against equitable claims subject to allowance and confirmation.

4. Subject to valid existing rights and the requirements of applicable law, the lands described in paragraph 1 hereof are hereby opened to settlement and to filing of such applications, selections, and locations as are allowable on unsurveyed lands in accordance with the following:

a. Subject to the applications and claims described in paragraph (b.) (1) below, the lands, beginning at 10:00 a. m. on August 6, 1958, will be subject to settlement under the Homestead and Alaska Home Site Laws by qualified veterans of World War II or of the Korean Conflict and by others entitled to preference rights under the act of September 27, 1944 (58 Stat. 747; 43 U. S. C. 279-284 as amended). Beginning at 10:00 a. m. on November 5, 1958, any remaining lands will be subject to settlement under these laws by other qualified persons.

b. Applications and selections under the nonmineral public-land laws and applications and offers under the mineral-leasing laws may be presented to the Manager mentioned below, beginning on the date of this order. Such applications, selections, and offers will

be considered as filed on the hour and respective dates shown for the various classes enumerated in the following paragraphs:

(1) Applications by persons having preference rights conferred by existing laws or equitable claims subject to allowance and confirmation will be adjudicated on the facts presented in support of each claim or right. All applications presented by persons other than those referred to in this paragraph will be subject to the applications and claims mentioned in this paragraph.

(2) All valid applications under the Small Tract Laws by qualified veterans of World War II or of the Korean Conflict, and by others entitled to preference rights under the act of September 27, 1944 (58 Stat. 747; 43 U. S. C. 279-284 as amended), presented prior to 10:00 a. m. on August 6, 1958, will be considered as simultaneously filed at that hour. Rights under such preference-right applications after that hour will be governed by the time of filing.

(3) All valid applications and selections under the nonmineral public-land laws, other than those coming under paragraphs (1) and (2) above, and applications and offers under the mineral-leasing laws, presented prior to 10:00 a. m. on November 5, 1958, will be considered as simultaneously filed at that hour. Rights under such applications and selections filed after that hour will be governed by the time of filing.

c. The lands will be open to location under the United States mining laws, beginning at 10:00 a. m. on November 5, 1958.

5. Persons claiming veterans preference rights must enclose with their applications proper evidence of military or naval service, preferably a complete photostatic copy of the certificate of honorable discharge. Persons claiming preference rights based upon valid settlement, statutory preference, or equitable claims must enclose properly corroborated statements in support of their claims. Detailed rules and regulations governing applications which may be filed pursuant to this notice can be found in Title 43 of the Code of Federal Regulations.

Inquiries concerning the lands released by this order shall be addressed to the Manager, Land Office, Bureau of Land Management, Fairbanks, Alaska.

ROGER ERNST,

*Assistant Secretary of the Interior.*

MAY 7, 1958.

[F. R. Doc. 58-3554; Filed, May 12, 1958; 8:46 a. m.]

[Public Land Order 1632]

[Nevada 041789, 013136]

NEVADA

WITHDRAWING PUBLIC LANDS IN NEVADA FOR USE BY THE DEPARTMENT OF THE NAVY IN CONNECTION WITH THE BLACK ROCK AND THE SAWWAVE AERIAL GUNNERY RANGES

By virtue of the authority vested in the President and pursuant to Executive

Order No. 10355 of May 26, 1952, it is ordered as follows:

1. Subject to valid existing rights and the provisions of existing withdrawals, the following-described public lands in Nevada are hereby withdrawn from all forms of appropriation under the public-land laws, including the mining and mineral-leasing laws, except as hereafter indicated, and reserved for use by the Department of the Navy as air-to-air gunnery ranges:

**BLACK ROCK DESERT GUNNERY RANGE**

[Nevada 041789]

Beginning at the corner of T. 34 and 35 N., R. 24 and 25 E., M. D. M., Nevada:

Thence south 6 miles more or less to a point east of the corner of Secs. 3, 4, 33, and 34, T. 33 and 34 N., R. 24 E.

Thence east 3½ miles more or less to a point precisely 19 miles west and approximately 9 miles south of the corner of Secs. 7, 12, 13, and 18, T. 35 N., R. 28 and 29 E.

Thence north 1 mile more or less to a point 19 miles west and 8 miles south of Secs. 7, 12, 13, and 18, T. 35 N., R. 28 and 29 E.

Thence east 2 miles.

Thence north 1 mile.

Thence east 1 mile.

Thence north 1 mile.

Thence east 1 mile.

Thence north 1 mile.

Thence east 2 miles.

Thence north 1 mile.

Thence east 1 mile.

Thence north 1 mile.

Thence east 3 miles.

Thence north 1 mile.

Thence east 3 miles.

Thence north 1 mile.

Thence east 4 miles.

Thence north 1 mile.

Thence east 3 miles to the corner of Secs. 7, 12, 13, and 18, T. 35 N., R. 28 and 29 E.

Thence northerly 3¼ miles more or less along the line between T. 35 and 35½ N., R. 28 and 29 E., to the closing corner of T. 35½ N., R. 28 and 29 E., on the 7th Standard Parallel north.

Thence easterly 3¼ miles more or less along the 7th Standard Parallel north to the standard corner of T. 36 N., R. 28 and 29 E.

Thence north 16 miles more or less to a point west of the corner of T. 38 and 39 N., R. 29 and 30 E.

Thence east 2½ miles more or less to a corner of T. 38 and 39 N., R. 29 and 30 E.

Thence northerly 12 miles more or less along the west boundary of T. 39 and 40 N., R. 30 E., to the closing corner of T. 40 N., R. 30 E., on the 8th Standard Parallel north.

Thence westerly ¾ mile more or less along the 8th Standard Parallel north to the SW corner of T. 41 N., R. 30 E.

Thence north 2 miles more or less to a point east of the standard corner of T. 41 N., R. 28 and 29 E.

Thence west 1¼ miles more or less to the standard corner of T. 41 N., R. 28 and 29 E.

Thence westerly 3 miles more or less along the 8th Standard Parallel north to the standard corner of sec. 33 and 34, T. 41 N., R. 28 E.

Thence south 6 miles more or less to a point east of the corner of T. 39 and 40 N., R. 27 and 28 E.

Thence west 3½ miles more or less to the corner of T. 39 and 40 N., R. 27 and 28 E.

Thence south 6 miles.

Thence west 3 miles.

Thence south 12 miles more or less to a point east of the corner of T. 36 and 37 N., R. 25 and 27 E.

Thence west 3 miles more or less to the corner of T. 36 and 37 N., R. 26 and 27 E.

Thence southerly 6½ miles more or less along the line between T. 36 N., R. 26 and 27

E., to the standard corner of T. 36 N., R. 26 and 27 E.

Thence westerly 12½ miles more or less along the 7th Standard Parallel north through R. 26, 25, and a portion of 24 E., to the closing corner of T. 35 N., R. 24 and 25 E.

Thence southerly 6½ miles more or less along the line between T. 35 N., R. 24 and 25 E., to the corner of T. 34 and 35 N., R. 24 and 25 E., to the point of beginning.

Situated in Pershing and Humboldt Counties, Nevada, and containing approximately 272,000 acres, more or less.

In terms of the public land surveys, the lands in the Black Rock Desert Gunnery Range would probably be described as follows:

**MOUNT DIABLO MERIDIAN, NEVADA**

T. 34 N., R. 25 E. (unsurveyed), Secs. 1 to 23, inclusive; Secs. 27 to 32, inclusive.

T. 35 N., R. 25 E. (unsurveyed), T. 34 N., R. 26 E. (unsurveyed), Secs. 4 to 8, inclusive.

T. 35 N., R. 26 E. (unsurveyed), T. 35 N., R. 27 E. (unsurveyed), Secs. 1 to 24, inclusive; Secs. 29 and 30.

T. 36 N., R. 27 E. (unsurveyed), T. 37 N., R. 27 E. (unsurveyed), Secs. 1 to 3, inclusive; Secs. 10 to 15, inclusive; Secs. 22 to 27, inclusive; Secs. 34 to 36, inclusive.

T. 36 N., R. 27 E. (unsurveyed), Secs. 1 to 3, inclusive; Secs. 10 to 15, inclusive; Secs. 22 to 27, inclusive; Secs. 34 to 36, inclusive.

T. 35 N., R. 28 E. (unsurveyed), Secs. 4 to 9, inclusive.

T. 35½ N., R. 28 E. (unsurveyed), Secs. 28 to 33, inclusive.

Tps. 36, 37, 38, and 39 N., R. 28 E. (unsurveyed).

T. 40 N., R. 28 E. (unsurveyed), Secs. 1 and 2; Secs. 3 and 10, E½; Secs. 11, 12, 13, and 14; Secs. 15 and 22, E½; Secs. 23, 24, 25, and 26; Secs. 27 and 34, E½; Secs. 35 and 36.

Tps. 39 and 40 N., R. 29 E. (unsurveyed), T. 41 N., R. 29 E. (unsurveyed), Secs. 29, 30, 31, and 32.

**SAHWAVE MOUNTAIN GUNNERY RANGE**

[Nevada 013130]

**MOUNT DIABLO MERIDIAN, NEVADA**

T. 25 N., R. 25 E., Secs. 1 to 5, inclusive and 8 to 17, inclusive.

T. 25 N., R. 26 E., Secs. 1 to 18, inclusive.

T. 25 N., R. 27 E., Secs. 1 to 18, inclusive.

T. 26 N., R. 25 E., All.

T. 26 N., R. 26 E., All.

T. 26 N., R. 27 E., All.

T. 27 N., R. 25 E., All.

T. 27 N., R. 26 E., All.

T. 27 N., R. 27 E., All.

T. 28 N., R. 25 E., All.

T. 28 N., R. 26 E., All.

T. 28 N., R. 27 E., All.

T. 29 N., R. 25 E., All; unsurveyed.

T. 29 N., R. 26 E., All.

T. 29 N., R. 27 E., All.

T. 30 N., R. 25 E., All; unsurveyed.

T. 30 N., R. 26 E., All.

T. 30 N., R. 27 E., All.

T. 31 N., R. 25 E., All; unsurveyed.

T. 31 N., R. 26 E., All; unsurveyed.

T. 31 N., R. 27 E., All; unsurveyed.

T. 32 N., R. 25 E., All; unsurveyed.

T. 32 N., R. 26 E., All; unsurveyed.

T. 32 N., R. 27 E., All; unsurveyed.

T. 35 N., R. 28 E., Secs. 4 to 9, inclusive, and secs. 16 to 18, inclusive.

T. 26 N., R. 28 E., Secs. 4 to 9, inclusive, secs. 16 to 21, inclusive, and secs. 28 to 33, inclusive.

T. 27 N., R. 28 E., Secs. 4 to 9, inclusive, secs. 16 to 21 inclusive, and secs. 28 to 33, inclusive.

T. 28 N., R. 28 E., Secs. 4 to 9, inclusive, secs. 16 to 21, inclusive, and secs. 28 to 33, inclusive.

T. 29 N., R. 28 E., Secs. 4 to 9, inclusive, secs. 16 to 21, inclusive, and secs. 28 to 33, inclusive.

T. 30 N., R. 28 E., Secs. 4 to 9, inclusive, secs. 16 to 21, inclusive, and secs. 28 to 33, inclusive.

T. 31 N., R. 28 E., Secs. 4 to 9, inclusive, secs. 16 to 21, inclusive, and secs. 28 to 33, inclusive; unsurveyed.

T. 32 N., R. 28 E., Secs. 4 to 9, inclusive, secs. 16 to 21, inclusive, and secs. 28 to 33, inclusive.

situated in Pershing County, Nevada, and containing approximately 519,106 acres, more or less.

2. The jurisdiction granted by this order is subject to the following conditions:

(a) That all minerals, including oil and gas, in the lands shall remain under the jurisdiction of the Department of the Interior, and no disposition of, or exploration for such minerals shall be made except under the applicable mining and mineral-leasing laws, and then only after such modifications of the provisions of this order, with concurrence of the Department of the Navy, as may be necessary to permit such disposition.

(b) The Bureau of Land Management may issue leases or permits for the surface use of the lands, shall administer the timber and other material resources of the lands, and may sell or otherwise dispose of such timber or materials under applicable laws, with the concurrence of the Department of the Navy, and under such conditions as may be prescribed by that Department and the Department of the Interior consistent with the primary purpose of the withdrawal.

(c) The Public shall have access to and across the lands for hunting, fishing and trapping during the months of January, February, March, May, and October, and on Saturdays, Sundays, and legal holidays.

(d) All hunting, fishing and trapping on the lands shall be in accordance with the fish and game laws of the State of Nevada.

(e) The lands shall not be used for the firing of rockets or missiles.

(f) The lands shall not be used for any purposes which might at any time render them unsuitable or dangerous for use under the public-land laws by reason of unexploded ordnance.

(g) The Department of the Navy shall not enclose roads or trails commonly in public use, except at such times as may be necessary in the interest of public safety or national security as determined by the Commanding Officer in charge, at which times suitable warning notices shall be kept posted.

(h) Grazing use of the withdrawn lands shall be administered by the Bureau of Land Management under the provisions of the Taylor Grazing Act of June 28, 1934 (48 Stat. 1269) as amended, at such times and in such manner as may be agreed upon between the Bureau of Land Management and the Department of the Navy and in conformance with the terms and conditions of this order.

(i) The Bureau of Land Management may authorize grazing use of the lands in accordance with existing laws and regulations, during the months of January, February and March of each year by sheep and year long by cattle and horses. Authorized users of the range shall have access to the lands during the months of May and October for cattle roundups, and on Saturdays, Sundays, and legal holidays to care for livestock and to maintain range facilities. During the periods for such access no use of the lands for gunnery purposes shall be permitted. Modifications of the periods, and manner of use provided by this paragraph may be made by mutual agreement between the Commanding Officer in charge and the authorized officer of the Bureau of Land Management, where necessary to meet unusual grazing conditions, but the total time will not be less than that specified above.

(j) The Department of the Navy shall take all reasonable precautions to prevent and suppress brush and range fires occurring within the withdrawn lands during the period of military use, or outside such lands resulting from military use. The Department of the Navy may enter into an agreement with the Bureau of Land Management to provide for a transfer of funds for the suppression of range fires by the Bureau of Land Management.

(k) The provisions of paragraphs (c), (e), (h), and (i) of this order shall not apply to land in the Black Rock Desert Gunnery Range (Nevada 041789) described in paragraph 1.

(l) The Department of the Navy shall repair, restore or replace all existing and future range improvements such as roads, fences, wells, and reservoirs, as may be damaged or destroyed by military operations.

(m) Personnel of the State Department of Fish and Game and the United

States Bureau of Sport Fisheries and Wildlife shall have access to the lands at appropriate times not inconsistent with military requirements, at such times as may be mutually agreed upon with the Commanding Officer of the Installation in charge, for the purpose of conducting investigations and programs for the control of predatory animals, and at all times when hunting, fishing or trapping is being permitted, for enforcement of the game laws.

(n) The Department of the Navy shall not appropriate or use any waters in, on or under the lands.

3. The jurisdiction of the Department of the Navy over, and its use of the lands described in this order shall terminate five years after the date of this order. Upon the termination of such jurisdiction as provided by this paragraph, such jurisdiction over and administration of the lands shall be vested in the Department of the Interior and any other department or agency of the Federal Government according to their respective interests then of record; provided, that the Department of the Interior may consent to use by the Department of the Navy of the lands or portions thereof for an additional period of five years under the terms and conditions of this order if at the end of four years from the date of this order the Department of the Navy notifies the Department of the Interior of a continuing military requirement for the use of the lands or portions thereof, and affirmatively demonstrates its need therefor.

4. The original applications of the Department of the Navy, as amended by its applications of March 6, 1957, encompassed 521,026 acres for the basic Sahwave Mountain Aerial Gunnery Range (Nev. 013136), 1,335,000 acres for an extension to the Basic Sahwave Range (Nev. 040230), and 272,000 acres comprising the basic Black Rock Desert Aerial Gunnery Range (Nev. 041789). The withdrawal made by this order covers lands remaining after deletions from the areas above described, made by the Department of the Navy in a letter of March 13, 1958, to the Secretary of the Interior.

Irrespective of the regulations in 43 CFR 295.11 (b) (Departmental Circular No. 1982 of August 12, 1957), the deleted lands shall not be relieved of the segregative provisions of 43 CFR 295.11 until 12:00 o'clock noon on July 1, 1958. At that time the eliminated lands shall become subject to location under the United States mining laws, and applications under the public land laws which have been suspended in accordance with 43 CFR 295.11 may be adjudicated.

Nothing in this paragraph shall be construed to affect valid existing rights, including valid mining locations made prior to the date the lands were segregated from such location on the records of the Bureau of Land Management.

ROGER ERNST,

Assistant Secretary of the Interior.

MAY 7, 1958.

[F. R. Doc. 58-3555; Filed, May 12, 1958; 8:46 a. m.]

## TITLE 49—TRANSPORTATION

### Chapter I—Interstate Commerce Commission

#### Subchapter A—General Rules and Regulations [Docket No. 32406]

#### PART 132—POWER BRAKES AND DRAWBARS (RAILROAD)

#### INSPECTION, TESTING AND MAINTENANCE OF AIR BRAKE EQUIPMENT

At a session of the Interstate Commerce Commission, Division 3, held at its office in Washington, D. C., on the 1st day of May A. D. 1958.

It appears, that on April 11, 1958, the Congress of the United States enacted into law the Power or Train Brakes Safety Appliance Act of 1958, under the provisions of which the Interstate Commerce Commission is directed to adopt and put into effect 120 days after such enactment, the rules, standards, and instructions of the Association of American Railroads, adopted in 1925, and revised in 1933, 1934, 1941, and 1953, with such revisions as had been adopted prior to the enactment of such Act, for the installation, inspection, maintenance, and repair of all power or train brakes for common carrier engaged in interstate commerce by railroad;

It is ordered, That the said rules, standards, and instructions of the said Association of American Railroads, as hereinafter set forth in their codified form, be, and they are hereby, adopted and prescribed to become effective on August 9, 1958, and that all common carriers engaged in interstate commerce by railroad observe and comply with such rules, standards, and instructions;

It is further ordered, That 49 CFR Part 132, Power Brakes and Drawbars (Railroad) be, and it is hereby, amended by adding thereto a center head and §§ 132.10 to 132.17, inclusive, reading as follows:

#### RULES FOR INSPECTION, TESTING AND MAINTENANCE OF AIR BRAKE EQUIPMENT

- Sec.
- 132.10 General rules, locomotives.
- 132.11 Train air brake system tests.
- 132.12 Initial terminal road train air brake tests.
- 132.13 Road train and intermediate terminal train air brake tests.
- 132.14 Inbound brake equipment inspection.
- 132.15 Double heading and helper service.
- 132.16 Running tests.
- 132.17 Freight and passenger train car brakes—testing and repairing brakes on cars while on shop or repair tracks—periodical repairs.

AUTHORITY: §§ 132.10 to 132.17 issued under sec. 2, 32 Stat. 943, as amended, Pub. Law 85-375, 45 U. S. C. 9.

§ 132.10 *General rules; locomotives.*  
(a) Air brake and hand brake equipment on locomotives including tender must be inspected and maintained in accordance with the requirements of the Locomotive Inspection and United States Safety Appliance Acts and related orders and regulations of the Interstate Commerce Commission.

(b) It must be known that air brake equipment on locomotives is in a safe and suitable condition for service.

(c) Compressor or compressors must be tested for capacity by orifice test as often as conditions require but not less frequently than required by law and orders of the I. C. C.

(d) Main reservoirs shall be subjected to tests periodically as required by law and orders of the I. C. C.

(e) Air gauges must be tested periodically as required by law and orders of the I. C. C., and whenever any irregularity is reported. They shall be compared with an accurate deadweight tester, or test gauge. Gauges found inaccurate or defective must be repaired or replaced.

(f) (1) All operating portions of air brake equipment together with dirt collectors and filters must be cleaned, repaired and tested as often as conditions require to maintain them in a safe and suitable condition for service, and not less frequently than required by law and orders of the I. C. C.

(2) On locomotives so equipped, hand brakes, parts, and connections must be inspected, and necessary repairs made as often as the service requires, with date being suitably stencilled or tagged.

(g) The date of testing or cleaning of air brake equipment and the initials of the shop or station at which the work was done shall be placed on a card displayed under transparent covering in the cab of each locomotive unit.

(h) (1) Minimum brake cylinder piston travel must be sufficient to provide proper brake shoe clearance when brakes are released.

(2) Maximum brake cylinder piston travel when locomotive is standing must not exceed the following:

	Inches
Steam locomotives:	
Cam type of driving wheel brake	3 1/2
Other types of driving wheel brakes	6
Engine truck brake	8
Engine trailer truck brake	8
Tender brake (truck mounted and tender bed mounted)	8
Tender brake (body mounted)	9
Locomotives other than steam:	
Driving wheel brake	6
Swivel type truck brake with brakes on more than one truck operated by one brake cylinder	7
Swivel type truck brake equipped with one brake cylinder	8
Swivel type truck brake equipped with two or more brake cylinders	6

(i) (1) Foundation brake rigging, and safety supports, where used, must be maintained in a safe and suitable condition for service. Levers, rods, brake beams, hangers and pins must be of ample strength and must not bind or foul in any way that will affect proper operation of brakes. All pins must be properly applied and secured in place with suitable locking devices. Brake shoes must be properly applied and kept approximately in line with treads of wheels or other braking surfaces.

(2) No part of the foundation brake rigging and safety supports shall be closer to the rails than specified by law and orders of the I. C. C.

(j) (1) Main reservoir leakage: Leakage from main air reservoir and related piping shall not exceed an average of 3 pounds per minute in a test of three minutes' duration, made after the pressure has been reduced 40 percent below maximum pressure.

(2) Brake pipe leakage: Brake pipe leakage must not exceed 5 pounds per minute after a reduction of 10 pounds has been made from brake pipe air pressure of not less than 70 pounds.

(3) Brake cylinder leakage: With a full service application of brakes, and with communication to the brake cylinders closed, brakes must remain applied not less than five minutes.

(4) The main reservoir system of each unit shall be equipped with at least one safety valve, the capacity of which shall be sufficient to prevent an accumulation of pressure of more than 10 pounds per square inch above the maximum setting of the compressor governor fixed by the chief mechanical officer of the carrier operating the locomotive.

(5) A suitable governor shall be provided that will stop and start the air compressor within 5 pounds above or below the pressures fixed.

(6) Compressor governor when used in connection with the automatic air brake system shall be so adjusted that the compressor will start when the main reservoir pressure is not less than 15 pounds above the maximum brake-pipe pressure fixed by the rules of the carrier and will not stop the compressor until the reservoir pressure has increased not less than 10 pounds.

(k) The communicating signal system on locomotives when used in passenger service must be tested and known to be in a safe and suitable condition for service before each trip.

(l) Enginemen when taking charge of locomotives must know that the brakes are in operative condition.

(m) In freezing weather drain cocks on air compressors of steam locomotives must be left open while compressors are shut off.

(n) Air pressure regulating devices must be adjusted for the following pressures:

LOCOMOTIVES	Pounds
(1) Minimum brake pipe air pressure:	
Road Service	70
Switch Service	60
(2) Minimum differential between brake pipe and main reservoir air pressures, with brake valve in running position	15
(3) Safety valve for straight air brake	30-55
(4) Safety valve for LT, ET, No. 8-EL, No. 14 EL, No. 6-DS, No. 6-BL and No. 6-SL equipment	30-68
(5) Safety valve for HSC and No. 24-RL equipment	30-75
(6) Reducing valve for independent or straight air brake	30-50
(7) Self-lapping portion for electro-pneumatic brake (minimum full application pressure)	50
(8) Self-lapping portion for independent air brake (full application pressure)	30-50
(9) Reducing valve for air signal	40-60
(10) Reducing valve for high-speed brake (minimum)	50

CARS

	Pounds
(11) Reducing valve for high-speed brake	58-62
(12) Safety valve for PS, LN, UC, AML, AMU and AB-1-B air brakes	58-62
(13) Safety valve for HSC air brake	58-77
(14) Governor valve for water raising system	60
(15) Reducing valve for water raising system	20-30

§ 132.11 Train air brake system tests.

(a) Supervisors are jointly responsible with inspectors, enginemen and trainmen for condition of air brake and air signal equipment on motive power and cars to the extent that it is possible to detect defective equipment by required air tests.

(b) Communicating signal system on passenger equipment trains must be tested and known to be in a suitable condition for service before leaving terminal.

(c) Each train must have the air brakes in effective operating condition, and at no time shall the number and location of operative air brakes be less than permitted by Federal requirements. When piston travel is in excess of 10 inches, the air brakes cannot be considered in effective operating condition.

(d) Condensation must be blown from the pipe from which air is taken before connecting yard line or motive power to train.

§ 132.12 Initial terminal road train air brake tests.

All trains must be given inspection and test as specified by paragraphs (a) to (h) of this section at points: (1) Where a train is originally made up (Initial Terminal); (2) Where train consist is changed other than by adding or removing a solid block of cars and train brake system remains charged; (3) Where train is received in interchange. Each carrier shall establish designated intermediate inspection points within a limit of not to exceed 500 miles where additional inspection will be made to determine that (1) Brake pipe leakage does not exceed 5 pounds per minute; (2) Brakes apply on each car from a 20 pound service brake pipe reduction; (3) That brake rigging is properly secured and does not bind or foul.

(a) Train air brake system must be charged to required air pressure, angle cocks and cutout cocks must be properly positioned, air hose must be properly coupled and must be in condition for service. An examination must be made for leaks and necessary repairs made to reduce leakage to a minimum. Retaining valves and retaining valve pipes must be inspected and known to be in condition for service. If train is to be operated in electro-pneumatic brake operation, brake circuit cables must be properly connected.

(b) (1) After the air brake system on a freight train is charged to within 15 pounds of the setting of the feed valve on the locomotive, but to not less than 60 pounds, as indicated by an accurate gauge at rear end of train, and on a passenger train when charged to not less than 70 pounds, and upon receiving the signal to apply brakes for test, a 15 pound brake pipe service reduction must be made in automatic

brake operation, the brake valve lapped, and the number of pounds of brake pipe leakage per minute noted as indicated by brake pipe gauge, after which brake pipe reduction must be increased to full service. Inspection of the train brakes must be made to determine that angle cocks are properly positioned, that the brakes are applied on each car, that piston travel is correct, that brake rigging does not bind or foul, and that all parts of the brake equipment are properly secured. When this inspection has been completed, the release signal must be given and brakes released and each brake inspected to see that all have released.

(2) When a passenger train is to be operated in electro-pneumatic brake operation and after completion of test of brakes as prescribed by subparagraph (1) of this paragraph the brake system must be recharged to not less than 90 pounds air pressure, and upon receiving the signal to apply brakes for test, a minimum 20 pound electro-pneumatic brake application must be made as indicated by the brake cylinder gauge. Inspection of the train brakes must then be made to determine if brakes are applied on each car. When this inspection has been completed, the release signal must be given and brakes released and each brake inspected to see that all have released.

(3) When the locomotive used to haul the train is provided with means for maintaining brake pipe pressure at a constant level during service application of the train brakes, this feature must be cut out during train air brake tests.

(c) Brake pipe leakage must not exceed 5 pounds per minute.

(d) (1) At initial terminal piston travel of body mounted brake cylinders which is less than 7 inches or more than 9 inches must be adjusted to nominally 7 inches.

(2) Minimum brake cylinder piston travel of truck mounted brake cylinders must be sufficient to provide proper brake shoe clearance when brakes are released. Maximum piston travel must not exceed 6 inches.

(3) Piston travel of brake cylinders on freight cars equipped with other than standard single capacity brake, must be adjusted as indicated on badge plate or stenciling on car located in a conspicuous place near brake cylinder.

(e) When test of air brakes has been completed the engineman and conductor must be advised that train is in proper condition to proceed.

(f) During standing test, brakes must not be applied or released until proper signal is given.

(g) (1) When train air brake system is tested from a yard test plant, an engineer's brake valve or a suitable test device must be used to provide increase and reduction of brake pipe air pressure or electro-pneumatic brake application and release at the same or a slower rate as with engineer's brake valve and yard test plant must be connected to the end which will be nearest to the hauling road locomotive.

(2) When yard test plant is used, the train air brake system must be charged

and tested as prescribed by paragraphs (a) to (e) of this section inclusive, and when practicable should be kept charged until road motive power is coupled to train, after which, an automatic brake application and release test of air brakes on rear car must be made. If train is to be operated in electro-pneumatic brake operation, this test must also be made in electro-pneumatic brake operation before proceeding.

(3) If after testing the brakes as prescribed in subparagraph (2) of this paragraph the train is not kept charged until road motive power is attached, the brakes must be tested as prescribed by paragraph (b) (1) of this section and if train is to be operated in electro-pneumatic brake operation as prescribed by paragraph (b) (2) of this section.

(h) Before adjusting piston travel or working on brake rigging, cutout cock in brake pipe branch must be closed and air reservoirs must be drained. When cutout cocks are provided in brake cylinder pipes, these cutout cocks only may be closed and air reservoirs need not be drained.

#### § 132.13 Road train and intermediate terminal train air brake tests.

(a) Passenger trains: Before motive power is detached or angle cocks are closed on a passenger train operated in either automatic or electro-pneumatic brake operation, except when closing angle cocks for cutting off one or more cars from the rear end of train, automatic air brake must be applied. After recoupling, brake system must be recharged to required air pressure and before proceeding and upon receipt of proper request or signal, application and release tests of brakes on rear car must be made from locomotive in automatic brake operation. If train is to be operated in electro-pneumatic brake operation, this test must also be made in electro-pneumatic brake operation before proceeding. Inspector or trainman must determine if brakes on rear car of train properly apply and release.

(b) Freight trains: Before motive power is detached or angle cocks are closed on a freight train, brakes must be applied with not less than a 20 pound brake pipe reduction. After recoupling and angle cocks are opened, it must be known that brake pipe air pressure is being properly restored as indicated by the caboose gauge and that brakes on rear car are released. In the absence of a caboose gauge, air brake test must be made as prescribed by that portion of paragraph (a) of this section pertaining to automatic brake operation.

(c) (1) At a point other than initial terminal where locomotive or caboose is changed, or where one or more consecutive cars are cut off from rear end or head end of train with consist otherwise remaining intact, after train brake system is charged to within 15 pounds of feed valve setting on locomotive but not less than 60 pounds as indicated at rear of freight train, and on a passenger train to at least 70 pounds, a 20 pound brake pipe reduction must be made and it must be determined that brakes on rear car apply and release properly.

(2) Before proceeding it must be known that brake pipe pressure as indi-

cated at rear of freight train is being restored.

(3) On trains operating with electro-pneumatic brakes, with brake system charged to not less than 70 pounds, test must be made to determine that rear brakes apply and release properly from a minimum 20 pounds electro-pneumatic brake application as indicated by brake cylinder gauge.

[Former 42 (b) eliminated account consolidated with § 132.13 (c) (1) as indicated above.]

(d) (1) At a point other than a terminal where one or more cars are added to a train, and after the train brake system is charged to not less than 60 pounds as indicated by a gauge at the rear of freight train and on a passenger train to not less than 70 pounds, tests of air brakes must be made to determine that brake pipe leakage does not exceed five (5) pounds per minute as indicated in the brake pipe gauge after a 15 pound brake pipe reduction. After the leakage test is completed, brake pipe reduction must be increased to full service, and it must be known that the brakes on each of these cars and on the rear car of train apply and release. Cars added to train which have not been inspected in accordance with § 132.12 (a) to (h) must be so inspected and tested at next terminal where facilities are available for such attention.

(2) (1) At a terminal where a solid block of cars which has been previously charged and tested as prescribed by § 132.12 (a) to (h) is added to a train, test must be made to determine that brakes on the rear car of train apply and release.

(ii) When cars which have not been previously charged and tested as prescribed by § 132.12 (a) to (h) are added to a train, such cars may either be given inspection and tests in accordance with § 132.12 (a) to (h), or tested as prescribed by subparagraph (1) of this paragraph prior to departure in which case these cars must be inspected and tested in accordance with § 132.12 (a) to (h) at next terminal.

(3) Before proceeding it must be known that the brake pipe pressure at the rear of freight train is being restored.

(e) (1) Transfer train and yard train movements not exceeding 20 miles, must have the air brake hose coupled between all cars, and after the brake system is charged to not less than 60 pounds, a 15 pound service brake pipe reduction must be made to determine that the brakes are applied on each car before releasing and proceeding.

(2) Transfer train and yard train movements exceeding 20 miles must have brake inspection in accordance with § 132.12 (a) to (h).

(f) The automatic air brake must not be depended upon to hold a locomotive, cars or train, when standing on a grade, whether locomotive is attached or detached from cars or train. When required, a sufficient number of hand brakes must be applied to hold train, before air brakes are released. When ready to start, hand brakes must not be released until it is known that the air brake system is properly charged.

§ 132.14 *Inbound brake equipment inspection.* (a) At points where inspectors are employed to make a general inspection of trains upon arrival at terminals, visual inspection must be made of retaining valves and retaining valve pipes, release valves and rods, brake rigging, safety supports, hand brakes, hose and position of angle cocks and make necessary repairs or mark for repair tracks any cars to which yard repairs cannot be promptly made.

(b) Freight trains arriving at terminals where facilities are available and at which special instructions provide for immediate brake inspection and repairs, shall be left with air brakes applied by a service brake pipe reduction of 20 pounds so that inspectors can obtain a proper check of the piston travel. Trainmen will not close any angle cock or cut the locomotive off until the 20 pound service reduction has been made. Inspection of the brakes and needed repairs should be made as soon thereafter as practicable.

§ 132.15 *Double heading and helper service.* (a) When more than one locomotive is attached to a train, the engineer of the leading locomotive shall operate the brakes. On all other motive power units in the train the brake pipe cutout cock to the brake valve must be closed, the maximum main reservoir pressure maintained and brake valve handles kept in the prescribed position. In case it becomes necessary for the leading locomotive to give up control of the train short of the destination of the train, a test of the brakes must be made to see that the brakes are operative from the automatic brake valve of the locomotive taking control of the train.

(b) The electro-pneumatic brake valve on all motive power units other than that which is handling the train must be cut out, handle of brake valve kept in the prescribed position, and air compressors kept running if practicable.

§ 132.16 *Running tests.* When motive power, engine crew or train crew has been changed, angle cocks have been closed except for cutting off one or more cars from the rear end of train or electro-pneumatic brake circuit cables between power units and/or cars have been disconnected, running test of train air brakes on passenger train must be made, as soon as speed of train permits, by use of automatic brake if operating in automatic brake operation or by use of electro-pneumatic brake if operating in electro-pneumatic brake operation. Steam or power must not be shut off unless required and running test must be made by applying train air brakes with sufficient force to ascertain whether or not brakes are operating properly. If air brakes do not properly operate, train must be stopped, cause of failure ascertained and corrected and running test repeated.

§ 132.17 *Freight and passenger train car brakes—(a) Testing and repairing brakes on cars while on shop or repair*

*tracks.* (1) When a freight car having brake equipment due for periodic attention is on shop or repair tracks where facilities are available for making air brake repairs, brake equipment must be given attention in accordance with the requirements of the currently effective AAR Code of Rules<sup>1</sup> for cars in interchange.

(2) (i) When a freight car having brake equipment not due for periodic attention as indicated by standard stenciling is on shop or repair tracks, brake equipment must be tested by use of single car testing device as prescribed by currently effective AAR Code of Tests,<sup>1</sup> providing such car has not been so tested within the previous 90 days as indicated by stenciling. Piston travel must be adjusted to nominally 7 inches on cars having standard single capacity brake. Piston travel of brake cylinders on freight cars equipped with other than standard single capacity brake, must be adjusted as indicated on badge plate or stenciling on car located in a conspicuous place near brake cylinder. After piston travel has been adjusted and with brakes released, sufficient brake shoe clearance must be provided.

(ii) When a car equipped for use in passenger train service not due for periodical air brake repairs, as indicated by stenciled or recorded cleaning dates, is on shop or repair tracks, brake equipment must be tested by use of single car testing device as prescribed by currently effective AAR Code of Tests.<sup>2</sup> Piston travel of brake cylinders must be adjusted if required, to the standard travel for that type of brake cylinder. After piston travel has been adjusted and with brakes released, sufficient brake shoe clearance must be provided.

(iii) Before a car is released from a shop or repair track, it must be known that brake pipe is securely clamped, angle cocks in proper position with suitable clearance, valves, reservoirs and cylinders tight on supports and supports securely attached to car.

(3) (i) If triple valve, control valves or brake cylinders on a freight car do not meet requirements during single car test as specified by the currently effective AAR Code of Tests,<sup>1</sup> brake equipment must be given attention specified by currently effective AAR approved Code of Rules<sup>1</sup> for cars in interchange.

(ii) If, on passenger equipment cars, triple valves, control valves, brake cylinders, slack adjusters, high speed reducing valves, relay valves, quick service valves, vent valves, brake application valves or conductor's valves do not meet requirements during single car test as prescribed by subparagraph (2) (i) of this paragraph, and if speed governor control, magnet valves, or wheel slide control does not operate properly when tested by a suitable test device, defective part or parts must be repaired or re-

<sup>1</sup> Available at Association of American Railroads.

placed and new cleaning date must be stenciled or recorded as required.

(4) When cars are on shop or repair tracks hand brakes and connections must be inspected, tested and necessary repairs made to insure they are in a suitable condition for safe and effective operation.

(b) *Periodical repairs.* Brake equipment on cars must be cleaned, repaired, lubricated and tested as often as required to maintain it in a safe and suitable condition for service but not less frequently than as required by currently effective AAR Code of Rules for cars in interchange.

*And it is further ordered,* That a copy of this order be served on each common carrier engaged in interstate commerce by railroad and notice of such order shall be given to the general public by depositing a copy thereof in the Office of the Secretary of the Commission at Washington, D. C., and by filing with the Director of the Division of the Federal Register.

By the Commission, Division 3.

[SEAL] HAROLD D. MCCOY,  
Secretary.

[F. R. Doc. 58-3572; Filed, May 12, 1958;  
8:50 a. m.]

Subchapter B—Carriers by Motor Vehicles  
[No. 33339]

PART 179—TRANSFERS OF OPERATING  
RIGHTS

APPLICATIONS; CHANGE IN EFFECTIVE DATE

The above entitled matter coming on for further consideration, and good cause appearing therefor:

*It is ordered,* That the effective date of the order of the Commission, entered April 1, 1958, amending the Rules and Regulations Governing Transfers of Rights To Operate as a Motor Carrier in Interstate or Foreign Commerce (49 CFR Part 179), be, and it is hereby, postponed from May 15, 1958, to July 1, 1958;

*And it is further ordered,* That notice of this order shall be given to the general public by depositing a copy thereof in the office of the Secretary of the Commission at Washington, D. C., and by filing a copy thereof with the Director, Division of the Federal Register.

(Sec. 204, 49 Stat. 546, as amended; 49 U. S. C. 304. Interpret or apply 49 Stat. 551, as amended, 552, as amended, 555, as amended; 49 U. S. C. 306, 309, 312)

Dated at Washington, D. C., this 8th day of May A. D. 1958.

By the Commission.

[SEAL] HAROLD D. MCCOY,  
Secretary.

[F. R. Doc. 58-3616; Filed, May 12, 1958;  
9:06 a. m.]

## PROPOSED RULE MAKING

### CIVIL AERONAUTICS BOARD

#### [ 14 CFR Part 49 ]

[Draft Release No. 58-10]

#### TRANSPORTATION OF ETIOLOGIC AGENTS NOTICE OF PROPOSED RULE MAKING

Pursuant to authority delegated by the Civil Aeronautics Board to the Bureau of Safety, notice is hereby given that the Bureau will propose to the Board amendments as hereinafter set forth to revised Part 49 of the Civil Air Regulations adopted by the Board April 21, 1958 (23 F. R. 2790), to become effective June 25, 1958.

Interested persons may participate in the making of the proposed rules by submitting such written data, views, or arguments as they may desire. Communications should be submitted in duplicate to the Civil Aeronautics Board attention Bureau of Safety, Washington 25, D. C. In order to insure their consideration by the Board before taking further action on the proposed rules, communications must be received by June 16, 1958. Copies of such communications will be available after June 18, 1958, for examination by interested persons at the Docket Section of the Board, Room 5412, Department of Commerce Building, Washington, D. C.

Part 49 of the Civil Air Regulations provides for the transportation by air of certain articles commonly classified as explosives or other dangerous articles. This part does not at the present time contain any regulations covering the transportation by air of various infectious biologic agents referred to as etiologic agents, a term used by the Surgeon General, Public Health Service, Department of Health, Education, and Welfare (PHS) to denote the causative agents for various diseases.

On March 15, 1957, after due notice to the public, PHS adopted detailed regulations classifying etiologic agents and prescribing packing and marking requirements for the interstate shipment of such agents, including interstate air transportation. In the meantime, the Interstate Commerce Commission has requested amendment of the Transportation of Explosives Act to provide it with statutory authority to regulate the shipment of etiologic agents. While it is the Board's intent to consider the advisability of adopting the ICC Regulations as soon as they are promulgated, pursuant to section 902 (h) of the Civil Aeronautics Act of 1938, as amended, it is considered appropriate, as an interim measure, in the interest of safety, for the Board to promulgate regulations covering the transportation by air of these agents which are similar to the regulations promulgated by the PHS but modified so as to meet more specifically the requirements for transportation by air.

It is to be noted that neither the regulations of the PHS nor the regulations proposed hereinafter contain any

provision for the "labeling" of etiologic agents since such a label has not yet been developed for uniform application. Until such a label is developed, it is considered that the requirements for the shipper to mark the name of the article on each package and to certify each such package as acceptable for air transportation, will provide an acceptable level of safety.

In view of the foregoing, notice is hereby given that the Bureau proposes to recommend to the Board that revised Part 49 of the Civil Air Regulations be amended:

1. By amending § 49.1 (a) by inserting after the phrase "Explosives and other dangerous articles," the words "as defined and regulated in this part, and".

2. By amending § 49.5 by amending the definition of "Explosives and other dangerous articles" to read as follows:

#### § 49.5 Definitions. \* \* \*

*Explosives and other dangerous articles.* (a) *Etiologic agents.* Etiologic agents are the causative agents of the following diseases: Anthrax, botulism, brucellosis, cholera, Colorado tick fever, Coxsackie diseases, diphtheria, encephalitis (arthropodborne), glanders, leptospirosis, lymphocytic choriomeningitis, melioidosis, meningococcal meningitis, paratyphoid fever, plague, poliomyelitis, Q fever, rabies, relapsing fever, rickettsialpox, Rift Valley fever, Rocky Mountain spotted fever, schistosomiasis, scrub typhus, smallpox, tetanus, tuberculosis, tularemia, typhoid fever, typhus fever, and yellow fever.

(b) As defined in Part 73 of the ICC Regulations (49 CFR Part 73):

Acids and other corrosive liquids.  
Compressed gases.  
Explosives.  
Flammable liquids.  
Flammable solids.  
Oxidizing materials.  
Poisonous articles.

3. By amending § 49.5 by inserting between the definitions "Quantity" and "Unit of radiation" a new definition "Surgeon General" to read as follows:

*Surgeon General.* The Surgeon General is the Surgeon General of the Public Health Service, United States Department of Health, Education, and Welfare.

4. By amending § 49.12 by inserting between "dangerous articles" and "acceptable" the words "except etiologic agents,".

5. By amending the second sentence in § 49.13 (b) by inserting between "so provide," and "such certification" the words "and in the case of etiologic agents,".

6. By amending the first sentence in § 49.22 by inserting between "type of label," and "the quantity," the words "if any,".

7. By amending the first sentence in § 49.23 by changing the reference "§ 49.25" to read "§§ 49.25 and 49.26 (b)".

8. By adding a new § 49.26 to read as follows:

§ 49.26 *Special requirements for etiologic agents.* (a) No shipper shall offer and no air carrier or other operator of aircraft shall knowingly accept etiologic agents for carriage by air unless:

(1) In the case of fluid materials or solid materials other than frozen, the containers of the etiologic agent are watertight and airtight and are enclosed in a second durable watertight and airtight container with the intervening space provided with sufficient absorbent material so placed as to absorb the entire contents in case of breakage, and each such double container is individually enclosed in a shipping container constructed of corrugated cardboard, fiberglass, wood, or other material of equivalent strength.

(2) In the case of frozen materials, the containers of the etiologic agent are watertight and airtight and are enclosed in a second durable watertight and airtight container or surrounded by sufficient absorbent material to absorb the contents in case of breakage; the package contains enough dry ice and sufficient insulation material to insure that the material will remain frozen for at least 24 hours longer than the expected time of delivery of the shipment to the consignee; and the container with its immediate surrounding material, dry ice and insulation, is enclosed in a shipping container constructed of corrugated cardboard, fiberglass, wood, or other material of equivalent strength.

(3) The total contents of a shipping container do not exceed one U. S. gallon.

(4) All containers and closures are so designed and constructed of such materials that they are capable of withstanding without rupture or leakage of contents, all shocks, pressure changes, or other conditions ordinarily incident to transportation handling.

(5) The shipping documents and the manifest accompanying the shipment includes statements that the shipment contains infectious material and identifies the etiologic agent involved. The shipment itself shall be appropriately marked.

(b) In the event of leakage or other indication of escape of an etiologic agent from a container, the air carrier or other operator of aircraft shall:

(1) Immediately notify the Surgeon General or his authorized representative and the Administrator of Civil Aeronautics.

(2) Remove from service and isolate any aircraft or other equipment known to be or suspected of being contaminated.

(3) Isolate any area known to be or suspected of being contaminated.

(4) Prevent removal of any luggage, cargo, or other items from the affected areas, aircraft, or equipment unless such removal is necessary for purposes of safety or the preservation of life, health, or property.

(5) Inform all passengers, employees, and other persons who were or may have been exposed to contamination or infection, of the hazards thereof and re-

quest that such persons remain isolated until appropriate measures can be taken to prevent the transmission of disease. In the event any such person departs before appropriate decontamination procedures have been applied, the air carrier or other operator of aircraft shall notify the State or local health authorities having jurisdiction.

(6) Obtain names, home addresses, and addresses of destination of all persons who may have been exposed to contamination or infection.

(7) Apply appropriate decontamination procedures and other measures as specified by the Surgeon General or his authorized representative.

(8) Except when necessary for purposes of safety or the preservation of life, health, or property, or for purposes of decontamination, prevent persons from boarding the aircraft or entering the area until clearance is obtained from the Surgeon General or his authorized representative.

(9) Continue the isolation of the aircraft, equipment, or affected areas pending completion of measures prescribed by the Surgeon General for preventing the spread of disease and until such time as clearance is obtained from the Surgeon General or his authorized representative.

(c) In the event of loss of a shipment of etiologic agents in transit, the air carrier or other operator of aircraft shall immediately notify the Surgeon General or his duly authorized representative of such loss and provide him with all available information concerning the nature of the shipment, circumstances surrounding its loss, and such other information as he may require.

(d) The provisions of this part shall not apply to specimens transmitted to laboratories for diagnostic purposes or to finished biological products for human or veterinary use bearing the U. S. Government license number of the manufacturer.

9. By amending § 49.31 by adding a new paragraph (f) to read as follows:

§ 49.31 *Articles which may be carried on passenger-carrying aircraft.* \* \* \*

(f) Etiologic agents subject to the limitations contained in § 49.26 (a).

These amendments are proposed under the authority of Title VI of the Civil Aeronautics Act of 1938, as amended, and may be changed in the light of comments received in response to this notice of proposed rule making.

(Sec. 205, 52 Stat. 984; 49 U. S. C. 425. Interpret or apply secs. 601-610, 52 Stat. 1007-1012, as amended; 49 U. S. C. 551-560; sec. 902, 52 Stat. 1015, as amended; 49 U. S. C. 622)

Dated at Washington, D. C., May 7, 1958.

By the Bureau of Safety.

[SEAL] OSCAR BAKKE,  
Director.

[F. R. Doc. 58-3576; Filed, May 12, 1958; 8:51 a. m.]

DEPARTMENT OF AGRICULTURE

Agricultural Marketing Service

[7 CFR Part 976]

MILK IN FORT SMITH, ARK., MARKETING AREA

REFERENDUM ORDER; DETERMINATION OF REPRESENTATIVE PERIOD; AND DESIGNATION OF REFERENDUM AGENT

A referendum was held on April 18, 1958, pursuant to a decision of the Assistant Secretary issued April 8, 1958. The order on which the referendum was held provided, among other things, for the adoption of individual handler pooling. Accordingly, pursuant to the requirements of the Agricultural Marketing Agreement Act, a favorable vote by producers in the referendum of at least

75 percent was necessary in order to make the amended order effective. Only 72.3 percent of the producers who voted in the referendum voted to approve the amended order.

Following the completion of the referendum, a substantial number of producers who stated that they had voted against approval of the proposed amended order requested an opportunity to change their vote because, they averred, they had voted against the amended order without understanding that an adverse vote could result in discontinuance of the order.

Therefore, pursuant to section 5c (19) of the Agricultural Marketing Agreement Act of 1937, as amended (7 U. S. C. 608c (19)), it is hereby directed that a further referendum be conducted among producers (as defined in the proposed amended order regulating the handling of milk in the Fort Smith, Arkansas, marketing area which was annexed to the decision issued April 8, 1958 (23 F. R. 2378)) who, during the representative period were engaged in the production of milk for sale in the marketing area to determine whether such producers approve the issuance of such order.

The month of February 1958, is hereby determined to be the representative period for the conducting of such referendum.

Richard E. Arnold is hereby designated agent of the Secretary to conduct such referendum in accordance with the procedure for the conduct of referenda to determine producer approval of milk marketing orders, as published in the FEDERAL REGISTER on August 10, 1950 (15 F. R. 5177), such referendum to be completed on or before the 15th day from the date this decision is issued.

[SEAL] DON PAARLBERG,  
Assistant Secretary.

MAY 7, 1958.

[F. R. Doc. 58-3566; Filed, May 12, 1958; 8:49 a. m.]

NOTICES

DEPARTMENT OF THE INTERIOR

Bureau of Land Management

WYOMING

ORDER PROVIDING FOR OPENING OF PUBLIC LANDS

APRIL 22, 1958.

In accordance with authority delegated to me by the Wyoming State Supervisor, Bureau of Land Management, under Part II of Order of Delegation filed November 21, 1956 (21 F. R. 9147), it is ordered as follows:

The order dated May 16, 1918, establishing Stock Driveway Withdrawal No. 19, Wyoming No. 4, pursuant to the provisions of section 10 of the Act of Congress approved December 29, 1916 (39 Stat. 862), and the order dated May 13, 1944, enlarging Stock Driveway With-

drawal No. 3, Wyoming No. 1 pursuant to the authority contained in section 7 of the Act of June 28, 1934 (48 Stat. 1272) as amended by the Act of June 26, 1936 (49 Stat. 1976; 43 U. S. C. 315f), and section 10 of the Act of Congress approved December 29, 1916 (39 Stat. 862), are revoked only insofar as they pertain to the following described lands:

SIXTH PRINCIPAL MERIDIAN, WYOMING

STOCK DRIVEWAY WITHDRAWAL NO. 19, WYOMING NO. 4

- T. 41 N., R. 60 W.,  
Sec. 19, All;  
Sec. 20, NW ¼ NW ¼, S ½ NW ¼, SW ¼.
- T. 41 N., R. 61 W.,  
Sec. 13, N ½ S ¼;  
Sec. 19, N ½ NE ¼;  
Sec. 20, S ½ N ½;  
Sec. 21, S ½ N ½;  
Sec. 23, N ½ NW ¼.

STOCK DRIVEWAY WITHDRAWAL NO. 3, WYOMING NO. 1

- T. 44 N., R. 72 W.,  
Sec. 7, SE ¼;  
Sec. 18, NE ¼ NE ¼, S ½ NE ¼;  
Sec. 19, NE ¼ NE ¼.
- T. 45 N., R. 72 W.,  
Sec. 18, NW ¼ NE ¼.
- T. 46 N., R. 72 W.,  
Sec. 31, SE ¼ SE ¼.
- T. 47 N., R. 72 W.,  
Sec. 7, Lots 3, 4.

The areas described total 2033.33 acres of public land.

These lands are located in Campbell and Weston Counties, and are isolated by fenced lands in private ownership. The topography is rolling prairie, with native grass and sagebrush vegetative cover. The soil is moderately deep, developed over sandstone, and erosion is slight to moderate. U. S. Highway No. 89 traverses part of the lands and the remainder

are accessible from existing roads and trails. These areas are typical of grazing lands in the vicinity.

No application for these lands will be allowed under the homestead, desert land, small tract, or any other non-mineral public land law, unless the lands have already been classified as valuable, or suitable for such type of application, or shall be so classified upon consideration of an application. Any application which is filed will be considered on its merits. The lands will not become subject to occupancy or disposition until they have been classified.

Subject to any existing valid rights and the requirements of applicable law, the lands described above are hereby opened to filing of applications and selections in accordance with the following:

a. Applications and selections under the non-mineral public land laws may be presented to the Manager mentioned below, beginning on the date of this order. Such applications and selections will be considered as filed on the hour and respective dates shown for the various classes enumerated in the following paragraphs:

(1) Applications by persons having prior existing valid settlement rights, preference rights conferred by existing laws, or equitable claims subject to allowance and confirmation will be adjudicated on the facts presented in support of each claim or right. All applications presented by persons other than those referred to in this paragraph will be subject to the applications and claims mentioned in this paragraph.

(2) All valid applications under the Homestead, Desert Land, and Small Tract Laws by qualified Veterans of World War II or of the Korean Conflict and others entitled to preference rights under the Act of September 27, 1944 (58 Stat. 747; 43 U. S. C. 279-284 as amended), presented prior to 10:00 a. m. on June 17, 1958, will be considered as simultaneously filed at that hour. Rights under such preference rights applications filed after that hour and before 10:00 a. m. on September 16, 1958, will be governed by the time of filing.

(3) All valid applications and selections under the non-mineral public land laws, other than those coming under paragraphs (1) and (2) above, presented prior to 10:00 a. m. on September 16, 1958, will be considered as simultaneously filed at that hour. Rights under such applications and selections filed after that hour will be governed by the time of filing.

Persons claiming veteran's preference rights under Paragraph a (2) above must enclose with their applications proper evidence of military or naval service, preferably a complete photostatic copy of the certificate of honorable discharge. Persons claiming preference rights based on valid settlement, statutory preference, or equitable claims must enclose properly corroborated statements in support of their applications, setting forth all facts relevant to their claims. Detailed rules and regulations governing applications which may be filed pursuant

to this notice can be found in Title 43 of the Code of Federal Regulations.

Inquiries concerning these lands shall be addressed to the Manager, Land Office, Bureau of Land Management, P. O. Box 929, Cheyenne, Wyoming.

EUGENE L. SCHMIDT,  
Lands and Minerals Officer.

[F. R. Doc. 58-3547; Filed, May 12, 1958;  
8:45 a. m.]

## DEPARTMENT OF AGRICULTURE

### Agricultural Marketing Service

[P. & S. Docket No. 1246]

ST. LOUIS NATIONAL STOCKYARDS CO.

#### NOTICE OF PETITION FOR MODIFICATION OF RATE ORDER

Pursuant to the provisions of the Packers and Stockyard Act, 1921, as amended (7 U. S. C. 181 et seq.), an order was issued on October 21, 1957 (16 A. D. 971), authorizing the respondent, St. Louis National Stockyards Company, National Stock Yards, Illinois, to assess the current temporary schedule of rates and charges to and including June 30, 1959, unless modified or extended by further order before the latter date.

On April 25, 1958, a petition was filed on behalf of the respondent requesting authority to make certain modifications in its current temporary schedule of rates and charges and requesting that such current temporary schedule, as so modified, be continued in effect to and including June 30, 1959. The proposed modifications are set forth below.

#### YARDAGE CHARGES

	Rate per head	
	Present	Proposed
<b>A. Livestock sold or resold in the Commission Division:</b>		
Cattle (except bulls weighing 800 pounds or over).....	\$0.88	\$0.94
Calves.....	.61	.64
Hogs.....	.32	.34
Sheep and goats.....	.20	.22
Bulls weighing 800 pounds or over.....	1.45	1.55
<b>B. Livestock received directly by packers through the yards:</b>		
Cattle (except bulls weighing 800 pounds or over).....	.44	.47
Calves.....	.26	.28
Hogs.....	.16	.17
Sheep and goats.....	.10	.11
Bulls weighing 800 pounds or over.....	.73	.78
<b>C. Livestock resold at the yards for local delivery other than livestock resold in the Commission Division:</b>		
Cattle (except bulls weighing 800 pounds or over).....	.26	.29
Calves.....	.16	.18
Hogs.....	.09	.10
Sheep and goats.....	.06	.07
Bulls weighing 800 pounds or over.....	.30	.44
<b>D. Livestock resold at yards, for shipment off the market, other than livestock resold in the Commission Division:</b>		
Cattle (except bulls weighing 800 pounds or over).....	.12	.13
Calves.....	.08	.09
Hogs.....	.04	.05
Sheep and goats.....	.03	.04
Bulls weighing 800 pounds or over.....	.20	.22

The proposed rates and charges, if authorized, will produce additional revenue for the respondent and increase the cost of marketing livestock. Accordingly, it appears that this public notice of the

filing of the petition and its contents should be given in order that all interested persons may have an opportunity to indicate a desire to be heard in the matter.

All interested persons who desire to be heard in the matter shall notify the Hearing Clerk, United States Department of Agriculture, Washington 25, D. C., within 15 days after the publication of this notice.

Done at Washington, D. C., this 8th day of May 1958.

[SEAL] JOHN C. PIERCE, Jr.,  
Acting Director,  
Livestock Division,  
Agricultural Marketing Service.

[F. R. Doc. 58-3584; Filed, May 12, 1958;  
8:52 a. m.]

## DEPARTMENT OF COMMERCE

### Bureau of Foreign Commerce

[Case 249]

MOHAN ZEE

#### ORDER DENYING EXPORT PRIVILEGES

In the matter of Mohan Zee, Post Office Box 666, Hong Kong, Respondent, Case No. 248.

The respondent, Mohan Zee, having been charged by the Agent-in-Charge, Investigation Staff, Bureau of Foreign Commerce, U. S. Department of Commerce, with having participated in a scheme or plan whereby, in violation of the Export Control Act of 1949, as amended, and regulations promulgated thereunder, large quantities of tobacco were exported from the United States to Nanyang Brothers Tobacco Co., Ltd., a designated national pursuant to the Trading With the Enemy Act; and

The said respondent having been served with the charging letter and having appeared and answered herein:

This case was referred to the Compliance Commissioner. (This case was severed from the case against Universal Leaf Tobacco Co., Inc., 23 F. R. 1765, Mar. 14, 1958; and see also A. C. Monk & Co., Inc., 22 F. R. 8324, Oct. 23, 1957; Nanyang Brothers Tobacco Co., Ltd. and Tsze E. Pun & Co., 22 F. R. 10311, Dec. 20, 1957.)

The Compliance Commissioner, having heard and considered all the evidence submitted in support of the charges and respondent's answer in opposition thereto, has transmitted to the undersigned Acting Director, Office of Export Supply, Bureau of Foreign Commerce, U. S. Department of Commerce, his written report, including findings of fact and findings that violations have occurred, and his recommendation that the respondent be denied export privileges as hereafter set forth, together with which report he has transmitted also all exhibits submitted, the charging letter and answer.

After reviewing and considering the entire record of this case and the Compliance Commissioner's Report and Recommendation, I hereby make the following findings of fact:

1. At all times hereafter mentioned, Universal Leaf Tobacco Co., Inc., of Richmond, Virginia, was and now is engaged in the exportation of leaf tobacco from the United States. It was duly served with the charging letter in this case, admitted, for the purpose of this case, the facts therein charged, and consented to the entry against it of an export control denial order placing it on probation for a period of six months, with the proviso that if, during said six months, it violated any export control regulation, it would be denied export privileges for a period of six months. In the United States District Court for the Eastern District of Virginia, it was charged, upon an information, with violations of the Export Control Act, the regulations promulgated thereunder, and of the Trading With the Enemy Act, it pleaded nolo contendere thereto, and was fined \$50,000. It is not a party to this order, this case having been severed when an order was entered against it.

2. At all times hereafter mentioned, Mohan Zee was engaged in the business of acquiring and distributing to purchasers in Hong Kong tobaccos exported from the United States by Universal, for whom he had previously acted as sole agent in Hong Kong. In connection with such sales, particularly the sales hereafter mentioned, he acted as a conduit for Universal.

3. In connection with the tobacco transactions hereafter described, he acted as agent for Nanyang Brothers Tobacco Co., Ltd., a designated national under the Trading With the Enemy Act, engaged in the business of manufacturing cigarettes in Hong Kong. At some time after the happening of the events hereafter described, Mohan Zee also became a designated national and so remains as of the date hereof.

4. In substance, if a person or firm is a designated national under the Trading With the Enemy Act (by action of the Treasury Department), no person subject to the jurisdiction of the United States is permitted, among other things, to transport or export or deal in, or exercise any right "with respect to, or transactions involving, any property in which" such designated national "has any interest." (Title 50, U. S. C. A. App. sec. 5 (b) (1) (B))

5. During some time prior to the happening of the events hereafter described, Universal, with the aid of Mohan Zee, had made shipments to Nanyang, despite the fact that Nanyang was, at such times, a designated national. Mohan Zee and Universal became duly informed that, because Nanyang had become a designated national, Universal would not be permitted to export tobaccos to Nanyang as long as it so remained.

6. Having such knowledge, Mohan Zee, with the agreement and collaboration of Universal, did thereafter contrive a plan or scheme whereby Nanyang would be able to acquire tobaccos exported by Universal from the United States even though Nanyang was and remained a designated national.

7. The plan or scheme to which Mohan Zee and Universal agreed was that Universal's sales of tobacco would be made

by using Mohan Zee as the ostensible purchaser and consignee and that Mohan Zee, on arrival of the tobaccos in Hong Kong, would turn them over to Nanyang.

8. Some of the sales and deliveries of tobacco hereafter described were made during a time when tobaccos were not permitted to be exported from the United States to Hong Kong unless, prior to such exportation, the exporter had applied to the Department of Commerce for and had obtained from it a validated license. This requirement was modified on or about the 20th day of May 1954, and exportations of tobacco from the United States following that day were permitted to be made pursuant to a general license authorizing the exportation of tobacco provided that other conditions, such as, for example, the fact that the consignee was a designated national, were not existent.

9. For the purpose of exporting tobaccos to be shipped to Mohan Zee for delivery to Nanyang, in the second half of 1953 and the first half of 1954, Universal applied to the Department of Commerce for validated export licenses to export tobaccos to Hong Kong. The tobaccos described by Universal in its applications for export licenses had all been sold to or earmarked for Nanyang at the time of and prior to the time when Universal applied for said export licenses. In each of the said applications, in accordance with the plan to which Mohan Zee agreed and was a party, Universal falsely stated and represented that the purchaser, intermediate and ultimate consignee in Hong Kong was Mohan Zee. Upon this representation and upon consignee statements submitted by Mohan Zee falsely stating that he was the consignee and purchaser, nine validated licenses were issued authorizing the exportation by Universal to Mohan Zee of the tobaccos therein described.

10. Thereafter, and in accordance with the said plan or scheme, Universal exported from the United States, pursuant to the authority of validated export licenses, a total of at least two hundred twenty-three hogsheads of leaf tobacco.

11. In order to effectuate said exportations, Universal did, at about the same times, in accordance with said plan or scheme, cause to be authenticated shipper's export declarations in which it falsely named Mohan Zee as the ultimate consignee and obtained bills of lading in which Mohan Zee similarly was named as consignee.

12. Thereafter, and further in pursuance of said plan or scheme, Universal made additional exportations of tobacco from the United States to Mohan Zee for Nanyang, which exportations were made under and pursuant to general license. In this series of exportations, Universal exported about one hundred twenty-one hogsheads of tobacco.

13. For these shipments Universal caused to be authenticated shipper's export declarations in which, in accordance with said plan or scheme, Mohan Zee was designated falsely as the ultimate consignee.

14. The tobaccos so exported to Mohan Zee for Nanyang were of an aggregate

value of approximately Two Hundred Thousand Dollars.

15. All the said tobaccos were in fact purchased by Mohan Zee from Universal for Nanyang, and in connection with none of said exportations was Mohan Zee the true ultimate consignee.

16. There is no evidence that any of said tobaccos were reexported from Hong Kong.

And, from the foregoing, the following are my conclusions:

A. Mohan Zee knowingly caused false representations, statements, and certifications to be made to and material facts to be concealed from the Department of Commerce in connection with the preparation, submission, issuance, and use of applications for validated licenses, validated licenses, and shipper's export declarations for the purpose of or in connection with effecting exportations from the United States, in violation of § 381.5 of the Export Regulations.

B. Mohan Zee knowingly caused to be used validated export licenses and authenticated shipper's export declarations for the purpose of and in connection with facilitating and effecting exports from the United States, contrary to the terms, conditions, and provisions of said licenses and declarations, in violation of §§ 381.5 and 381.8 of the Export Regulations.

C. Mohan Zee knowingly acted in concert with another or others for the purpose of bringing about violations of the Export Control Act of 1949, as amended, and the regulations and licenses issued and established thereunder, as aforesaid, in violation of § 381.3 of the Export Regulations.

Now, after careful consideration of the entire record and being of the opinion that the recommendation made by the Compliance Commissioner is fair and just and that this order is necessary to achieve effective enforcement of the law: *It is hereby ordered:*

I. The respondent, Mohan Zee, hereby is denied all privileges of participating, directly or indirectly, in any manner or capacity, in any exportation of any commodity or technical data from the United States to any foreign destination, including Canada, whether such exportation has heretofore or hereafter been completed. Without limitation of the generality of the foregoing denial of export privileges, participation in an exportation is deemed to include and prohibit participation by the respondent, directly or indirectly, in any manner or capacity, (a) as a party or as a representative of a party to any validated export license application, (b) in the preparation or filing of any export license application or document to be submitted therewith, (c) in the obtaining or using of any validated or general export license or other export control document, (d) in the receiving, ordering, buying, selling, delivering, using, or disposing in any foreign country of any commodities in whole or in part exported or to be exported from the United States, and (e) in financing, forwarding, transporting, or other servicing of such exports from the United States.

II. Such denial of export privileges, to the extent that the respondent may be affected thereby, shall extend not only to him, but also to any persons, firms, corporations, or business organizations with which he may be now or hereafter related by ownership, control, position of responsibility, or other connection in the conduct of trade in which may be involved exports from the United States or Services connected therewith.

III. Such denial of export privileges shall be for a period of eighteen months or so long as the said respondent shall continue to be a designated national under the Trading With the Enemy Act, whichever shall be the longer period. If, after the expiration of eighteen months from the date hereof, the Foreign Assets Control of the Treasury Department makes a finding that the respondent is no longer a designated national, then all export privileges denied to him hereby shall be restored to him without further order or action of the Bureau of Foreign Commerce.

IV. No person, firm, corporation, or other business organization, whether in the United States or elsewhere, during any time when the respondent hereto or any related party is prohibited under the terms hereof from engaging in any activity within the scope of Part I hereof, shall, on behalf of or in any association with him or any related party, without prior disclosure to, and specific authorization from the Bureau of Foreign Commerce, directly or indirectly, in any manner or capacity, (a) apply for, obtain, or use any export license, shipper's export declaration, bill of lading, or other export control document relating to any such prohibited activity, (b) order, receive, buy, sell, deliver, use, dispose of, finance, transport, forward, or otherwise service or participate in any exportation from the United States. Nor shall any such person, firm, corporation, or other business organization do any of the foregoing acts with respect to any exportation in or from which the respondent or any related party may have any interest or obtain any benefit of any kind or nature, direct or indirect.

Dated: May 8, 1958.

FRANK W. SHEAFFER,  
Acting Director,  
Office of Export Supply.

[F. R. Doc. 58-3548; Filed, May 12, 1958;  
8:45 a. m.]

[File 23-554]

STEUERUNGSTECHNIK UND MESSGERATE,  
G. M. B. H.

ORDER DENYING EXPORT PRIVILEGES FOR AN  
INDEFINITE PERIOD

In the matter of Steuerungstechnik und Messgerate, G. m. b. H., Wahringerstrasse 12, Vienna IX, Austria, Respondent, File 23-554.

There is pending an investigation concerning the apparent unauthorized diversion from Austria, the country of ultimate destination, to another coun-

try, of certain laboratory equipment known as a centrifuge which had been exported from the United States for delivery to and use in Austria, and the Agent-in-Charge, Investigation Staff, Bureau of Foreign Commerce, has applied for an order denying to Steuerungstechnik und Messgerate, G. m. b. H., of Vienna, Austria, all export privileges for an indefinite period by reason of its failure and refusal to respond to written interrogatories duly served on it. The application was made pursuant to § 382.15 of the Export Regulations (Title 15, Chapter III, Subchapter B, CFR) and, in accordance with the practice thereunder, was referred to the Compliance Commissioner of the Bureau of Foreign Commerce who, after considering evidence in support thereof, has recommended that it be granted.

Now, upon receipt of the Compliance Commissioner's recommendation, after reviewing and considering the evidence submitted in support of the application, being of the opinion that there is reasonable ground to believe that the respondent participated in an unauthorized diversion with the intention to circumvent the Export Control Act of 1949, as amended, and regulations promulgated thereunder, and finding (1) that interrogatories were duly served upon it, (2) that it has refused to answer said interrogatories, claiming that the centrifuge involved was not strategic or if strategic that it was not so informed by the American exporter and that, therefore, having become the sole owner thereof, it had the absolute right to dispose of it without accounting therefor, (3) that the reasons given for refusal to answer are without reasonable cause and do not constitute an adequate explanation for such refusal and, having concluded (a) that this order is reasonable and necessary to protect the public interest and to achieve effective enforcement of the Export Control Act of 1949, as amended, and (b) that it is advisable that persons in the United States and in other parts of the world be informed by publication of this order of the provisions hereafter set forth so that the respondent may be prevented from receiving and transshipping commodities exported from the United States so long as it is effective: *It is hereby ordered:*

I. All outstanding validated export licenses in which the respondent appears or participates as purchaser, intermediate or ultimate consignee, or otherwise, are hereby revoked and shall be returned forthwith to the Bureau of Foreign Commerce for cancellation.

II. The respondent, its successors or assigns, partners, directors, representatives, agents, and employees, are hereby denied all privileges of participating directly or indirectly in any manner, form, or capacity in an exportation of any commodity or technical data from the United States to any foreign destination, including Canada. Without limitation of the generality of the foregoing, participation in an exportation shall include and prohibit said respondent's and such other persons' and firms' participation

(a) as parties or as representatives of a party to any validated export license application; (b) in the obtaining or using of any validated or general export license or other export control document; (c) in the receiving, ordering, buying, selling, using, or disposing in any foreign country of any commodities in whole or in part exported from the United States; and (d) in the financing, forwarding, transporting, or other servicing of exports from the United States.

III. This denial of export privileges shall apply not only to the respondent, but also to any person, firm, corporation, or business organization with which it now or hereafter may be related by ownership, control, position of responsibility, or other connection in the conduct of trade involving exports from the United States or services connected therewith.

IV. This order shall remain in effect until the respondent satisfactorily answers or furnishes written information or documents in response to the interrogatories heretofore served on it or gives adequate reason for its failure or refusal to respond, except insofar as it may be amended or modified hereafter in accordance with the Export Regulations.

V. No person, firm, corporation, or other business organization, within the United States or elsewhere (whether or not engaged in trade relating to exports from the United States) shall, on behalf of or in any association with the respondent or any related party, without prior disclosure of the facts to and specific authorization from the Bureau of Foreign Commerce, directly or indirectly in any manner, form, or capacity (a) apply for, obtain, transfer, or use any license, shipper's export declaration, bill of lading, or other export control document relating to any exportation of commodities from the United States, or (b) order, receive, buy, sell, deliver, use, dispose of, finance, transport, forward, or otherwise service or participate in an exportation from the United States, or in a reexportation of any commodity exported from the United States, or do any of the foregoing acts with respect to any exportation in which respondent or any related party may have any interest or obtain any benefit of any kind or nature, direct or indirect.

VI. In accordance with the provisions of § 382.11 (c) of the Export Regulations, the respondent may move, at any time prior to the cancellation or termination hereof, to vacate or modify this indefinite denial order by filing an appropriate application therefor, supported by evidence, with the Compliance Commissioner, and it may request oral hearing thereon, which, if requested, will be held before the Compliance Commissioner at Washington, D. C., at the earliest convenient date.

Dated: May 8, 1958.

FRANK W. SHEAFFER,  
Acting Director,  
Office of Export Supply.

[F. R. Doc. 58-3549; Filed, May 12, 1958;  
8:45 a. m.]



Schedule No. 26, which also provides for "favored-nation" increases not invoked by Pure. Magnolia however, had tendered a favored-nation increase to 11.66032 cents per Mcf on August 16, 1957, which, after suspension, was permitted to take effect, subject to possible refund of excess charges, on January 10, 1958, in Docket No. G-14699. Thereafter, on February 19, 1958, Magnolia filed Supplement No. 8 to its FPC Gas Rate Schedule No. 103, seeking to substitute a periodic increase to a rate of 11.0 cents for the said rate of 11.66032 cents per Mcf. In view of the fact that a reduction in rates was proposed, the Commission granted Magnolia's request for the substitution and suspended the substituted periodic increased rate for one day, until March 23, 1958.<sup>2</sup>

The Commission finds: Pure's aforementioned motion for amendment of the order issued herein December 24, 1957, sets forth now new facts and no principles of law which either were not fully considered by the Commission when the said order was issued, or which having now been considered warrant any change in or modification of said order.

The Commission orders: The motion filed by Pure for reconsideration and modification of the order for hearing and suspension issued herein December 24, 1957, is hereby denied.

By the Commission (Commissioners Digby and Kline dissenting).

[SEAL] JOSEPH H. GUTRIDE,  
Secretary.

[F. R. Doc. 58-3557; Filed, May 12, 1958;  
8:47 a. m.]

[Docket No. G-14534]

MISSOURI PUBLIC SERVICE CO. AND  
CITIES SERVICE GAS CO.

NOTICE OF APPLICATION AND DATE OF  
HEARING

MAY 7, 1958.

Take notice that on February 20, 1958, Missouri Public Service Company (Public Service) and Cities Service Gas Company (Cities Service) filed in Docket No. 14534 a joint application, as supplemented on March 26, 1958, requesting authority pursuant to section 7 (b) and (c) of the Natural Gas Act for Public Service to abandon and Cities Service to acquire and operate approximately 5.79 miles of 8-inch natural gas transmission pipeline extending from near Fort Scott, Kansas, to a point in Missouri about one mile east of the Kansas-Missouri state line. Cities Service also proposes to relocate an existing metering and regulating station used to measure deliveries to its existing customer, Public Service, from a point on the subject line in Kansas to the eastern terminus of the subject line in Missouri where it will connect with Public Service's existing line extending to Nevada, Missouri.

The application states that 18 rural customers now being served by Public Service in Kansas from the subject line

<sup>2</sup> As of April 25, 1958, Magnolia had not filed a motion to place the proposed periodic increase into effect.

will in future be served without interruption by the Gas Service Company, which presently purchases gas from Cities Service and distributes same in Fort Scott, Kansas.

Public Service also seeks a declaration of exemption from Federal Power Commission jurisdiction pursuant to section 1 (c) of the Natural Gas Act, since after the abandonment by it and the assumption of service by Cities Service, Public Service will receive and transport gas entirely in Missouri for consumption entirely in Missouri. Certification from the Public Service Commission of the State of Missouri that it has and is exercising regulatory jurisdiction over Public Service's rates and service has not yet been furnished to this Commission.

This matter is one that should be disposed of as promptly as possible under the applicable rules and regulations and to that end:

Take further notice that, pursuant to the authority contained in and subject to the jurisdiction conferred upon the Federal Power Commission by sections 7 and 15 of the Natural Gas Act, and the Commission's rules of practice and procedure, a hearing will be held on June 10, 1958, at 9:30 a. m., e. d. s. t., in a Hearing Room of the Federal Power Commission, 441 G Street NW, Washington, D. C., concerning the matters involved in and the issues presented by such application: *Provided, however*, That the Commission may, after a non-contested hearing, dispose of the proceedings pursuant to the provisions of § 1.30 (c) (1) or (2) of the Commission's rules of practice and procedure. Under the procedure herein provided for, unless otherwise advised, it will be unnecessary for Applicant to appear or be represented at the hearing.

Protests or petitions to intervene may be filed with the Federal Power Commission, Washington 25, D. C., in accordance with the rules of practice and procedure (18 CFR 1.8 or 1.10) on or before May 29, 1958. Failure of any party to appear at and participate in the hearing shall be construed as waiver of and concurrence in omission herein of the intermediate decision procedure in cases where a request therefor is made.

[SEAL] JOSEPH H. GUTRIDE,  
Secretary.

[F. R. Doc. 58-3558; Filed, May 12, 1958;  
8:47 a. m.]

[Docket No. G-15014]

JOSEPH I. O'NEILL, JR., ET AL.

ORDER FOR HEARING AND SUSPENDING  
PROPOSED CHANGE IN RATES

MAY 7, 1958.

Joseph I. O'Neill, Jr. (Operator) et al. (O'Neill), on April 8, 1958, tendered for filing a proposed change in his presently effective rate schedule for sales of natural gas subject to the jurisdiction of the Commission. The proposed change, which constitutes an increased rate and charge, is contained in the following designated filing:

Description: Notice of Change, dated March 31, 1958.

Purchaser: El Paso Natural Gas Company.  
Rate schedule designation: Supplement No. 4 to O'Neill's FPC Gas Rate Schedule No. 1.  
Effective date: May 9, 1958 (effective date is the first day after expiration of the required thirty days' notice).

In support of the proposed periodic rate increase, O'Neill states that the increase is just and reasonable; that the contract resulted from arm's-length negotiations, and the price escalation provision was an important part of the consideration designed to protect the seller against increasing costs. O'Neill further states that the additional revenue is necessary.

The increased rate and charge so proposed has not been shown to be justified, and may be unjust, unreasonable, unduly discriminatory, or preferential, or otherwise unlawful.

The Commission finds: It is necessary and proper in the public interest and to and in the enforcement of the provisions of the Natural Gas Act that the Commission enter upon a hearing concerning the lawfulness of the said proposed change, and that Supplement No. 4 to O'Neill's FPC Gas Rate Schedule No. 1 be suspended and the use thereof deferred as hereinafter ordered.

The Commission orders:

(A) Pursuant to the authority of the Natural Gas Act, particularly sections 4 and 15 thereof, the Commission's rules of practice and procedure, and the regulations under the Natural Gas Act (18 CFR Ch. I), a public hearing be held upon a date to be fixed by notice from the Secretary concerning the lawfulness of the proposed increased rate and charge contained in Supplement No. 4 to O'Neill's FPC Gas Rate Schedule No. 1.  
(B) Pending such hearing and decision thereon, said supplement be and it is hereby suspended and the use thereof deferred until October 9, 1958, and until such further time as it is made effective in the manner prescribed by the Natural Gas Act.

(C) Neither the supplement hereby suspended, nor the rate schedule sought to be altered thereby, shall be changed until this proceeding has been disposed of or until the period of suspension has expired, unless otherwise ordered by the Commission.

(D) Interested State commissions may participate as provided by §§ 1.8 and 1.37 (f) of the Commission's rules of practice and procedure (18 CFR 1.8 and 1.37 (f)).

By the Commission (Commissioners Digby and Kline dissenting).

[SEAL] JOSEPH H. GUTRIDE,  
Secretary.

[F. R. Doc. 58-3559; Filed, May 12, 1958;  
8:47 a. m.]

[Docket No. G-15015]

HOUSTON NATURAL GAS PRODUCTION CO.  
ET AL.

ORDER FOR HEARING AND SUSPENDING  
PROPOSED CHANGES IN RATES

MAY 7, 1958.

Houston Natural Gas Production Company (Operator) et al. (Houston), on April 8, 1958, tendered for filing proposed

changes in its presently effective rate schedule<sup>1</sup> for sales of natural gas subject to the jurisdiction of the Commission. The proposed changes, which constitute increased rates and charges, are contained in the following designated filings:

Description: Notices of Change, dated April 7, 1958.

Purchaser: Texas Gas Pipe Line Corporation.

Rate Schedule Designation: Supplement No. 15 to Houston's FPC Gas Rate Schedule No. 2. Supplement No. 16 to Houston's FPC Gas Rate Schedule No. 2.

Effective Date: June 1, 1958 (effective date is the effective date proposed by Houston).

In support of the proposed periodic rate increases, Houston states that the contract was negotiated in competitive arm's-length bargaining over a considerable period of time and was considered fair and equitable by both parties.

The increased rates and charges so proposed have not been shown to be justified, and may be unjust, unreasonable, unduly discriminatory, or preferential, or otherwise unlawful.

The Commission finds: It is necessary and proper in the public interest and to aid in the enforcement of the provisions of the Natural Gas Act that the Commission enter upon a hearing concerning the lawfulness of the said proposed changes, and that Supplement Nos. 15 and 16 to Houston's FPC Gas Rate Schedule No. 2 be suspended and the use thereof deferred as hereinafter ordered.

The Commission orders:

(A) Pursuant to the authority of the Natural Gas Act, particularly sections 4 and 15 thereof, the Commission's rules of practice and procedure, and the regulations under the Natural Gas Act (18 CFR Ch. I), a public hearing be held upon a date to be fixed by notice from the Secretary concerning the lawfulness of the proposed increased rates and charges contained in Supplement Nos. 15 and 16 to Houston's FPC Gas Rate Schedule No. 2.

(B) Pending such hearing and decision thereon, said supplements be and they are each hereby suspended and the use thereof deferred until November 1, 1958, and until such further time as they are made effective in the manner prescribed by the Natural Gas Act.

(C) Neither the supplements hereby suspended, nor the rate schedule sought to be altered thereby, shall be changed until this proceeding has been disposed of or until the periods of suspension have expired, unless otherwise ordered by the Commission.

(D) Interested State commissions may participate as provided by §§ 1.8 and 1.37 (f) of the Commission's rules of practice and procedure (18 CFR 1.8 and 1.37 (f)).

By the Commission (Commissioners Digby and Kline dissenting).

[SEAL]

JOSEPH H. GUTRIDE,  
Secretary.

[F. R. Doc. 58-3560; Filed, May 12, 1958; 8:47 a. m.]

<sup>1</sup>Present rates previously suspended and are in effect subject to refund in Docket Nos. G-10438 and G-12598.

[Docket No. G-14723]

CITIES SERVICE OIL CO. ET AL.

ORDER REDESIGNATING PROCEEDINGS AND PROVIDING FOR HEARING AND SUSPENDING PROPOSED CHANGES IN RATES

MAY 7, 1958.

Cities Service Oil Company (Operator) et al. (Cities Service) on April 7, 1958, tendered for filing certain proposed renegotiated rate increases for the sale of natural gas subject to the jurisdiction of the Commission. The proposed changes, which constitute increased rates and charges, are contained in the following designated filing:

Description: Supplemental Agreements, dated March 1, 1958.

Purchaser: Northern Natural Gas Company.

Rate Schedule Designation: Supplement Nos. 20, 21, 22 and 23 to Cities Service's FPC Gas Rate Schedule No. 89.

Effective Date: May 8, 1958 (effective date is the first day after expiration of the required thirty days' notice).

The proposed rate increases herein are supplementary to and a continuation of the same renegotiated rate increases which were tendered to the Commission on February 19, 1958, and were suspended by Commission order issued March 21, 1958, until August 22, 1958, and until such further time as they are made effective in the manner prescribed by the Natural Gas Act. Included within the increases tendered on February 19, 1958, were certain non-signatory co-owners with Cities Service; however, the interests of certain signatory co-owners, whose gas is sold pursuant to the rate schedules but who had neither agreed to the price nor been included in the arbitration proceeding, were not included.

The filings tendered herein include supplemental agreements in which the various signatory co-owners now agree to the price for their portion of the gas.

The Commission finds: It is necessary and proper in the public interest and to aid in the enforcement of the provisions of the Natural Gas Act that the Commission enter upon a hearing concerning the lawfulness of the said proposed changes, and that Supplements Nos. 20, 21, 22 and 23 to Cities Service's FPC Gas Rate Schedule No. 89, be suspended and the use thereof deferred as hereinafter ordered.

The Commission orders:

(A) Pursuant to the authority of the Natural Gas Act, particularly sections 4 and 15 thereof, the Commission's rules of practice and procedure, and the regulations under the Natural Gas Act (18 CFR Ch. I), a public hearing be held upon a date to be fixed by notice from the Secretary concerning the lawfulness of the proposed increased rates and charges contained in Supplements Nos. 20, 21, 22 and 23 to Cities Service's FPC Gas Rate Schedule No. 89.

(B) Pending such hearing and decision thereon, said supplements be and they are each hereby suspended and the use thereof deferred until August 22, 1958,

and until such further time as they are made effective in the manner prescribed by the Natural Gas Act.

(C) The title of this proceeding shall be changed from Cities Service Oil Company to Cities Service Oil Company (Operator), et al.

(D) Neither the supplements hereby suspended, nor the rate schedules sought to be altered thereby, shall be changed until this proceeding has been disposed of or until the periods of suspension have expired, unless otherwise ordered by the Commission.

(E) Interested State commissions may participate as provided by §§ 1.8 and 1.37 (f) of the Commission's rules of practice and procedure (18 CFR 1.8 and 1.37 (f)).

By the Commission.

[SEAL]

JOSEPH H. GUTRIDE,  
Secretary.

[F. R. Doc. 58-3569; Filed, May 12, 1958; 8:49 a. m.]

[Docket No. G-14724]

CITIES SERVICE OIL CO. ET AL.

ORDER FOR HEARING AND SUSPENDING PROPOSED CHANGES IN RATES

MAY 7, 1958.

Cities Service Oil Company (Operator) et al. (Cities Service), on April 7, 1958, tendered for filing certain proposed renegotiated rate increases for the sale of natural gas, subject to the jurisdiction of the Commission. The proposed changes, which constitute increased rates and charges, are contained in the following designated filing:

Description: Supplemental Agreements, dated March 1, 1958.

Purchaser: Northern Natural Gas Company.

Rate schedule designation: Supplements Nos. 64, 65, 66, 67, 68, 69, 70, 71, 72, 73 and 74 to Cities Service's FPC Gas Rate Schedule No. 70.

Effective Date: May 8, 1958 (effective date is the first day after expiration of the required thirty days' notice).

The proposed rate increases herein are supplementary to and a continuation of the same renegotiated rate increases which were tendered to the Commission on February 19, 1958, and were suspended by Commission order issued March 21, 1958, until August 22, 1958, and until such further time as they are made effective in the manner prescribed by the Natural Gas Act. Included within these increases tendered on February 19, 1958, were certain non-signatory co-owners with Cities Service; however, the interests of certain signatory co-owners, whose gas is sold pursuant to the rate schedules but had neither agreed to the price or been included in the arbitration proceeding, were not included.

The filings tendered herein include supplemental agreements in which the various signatory co-owners now agree to the price for their portion of the gas.

Three of the signatory co-owners, W. H. Helmerich III et al., Stevens County

[Docket No. G-15056]

## TEXAS GULF PRODUCING CO.

ORDER FOR HEARING AND SUSPENDING  
PROPOSED CHANGE IN RATE

MAY 7, 1958.

Oil and Gas Company and Sunray Mid-Continent Oil Company, included in Cities Service's filing herein, have previously filed for the same price increase under their own filed rate schedules and the proposed increased rates were ordered for hearing and suspended by the Commission in Dockets Nos. G-14826, G-14824, and G-14931, respectively. Even so, in compliance with the requirements of § 154.91 of the Commission's Regulations under the Natural Gas Act, Cities Service's instant filings cover the interests of these signatories to the sales contract. However, having elected to file their own individual FPC Gas Rate Schedules for the sales involved, Helmerich, Stevens, and Sunray are responsible for maintaining such rate schedules, and their interests are not considered to be controlled by Cities Service's subject rate schedules and filings thereunder. Rather, the lawfulness of the increased rates proposed by these three sellers of gas will be determined in the aforementioned separate proceedings in Docket Nos. G-14826, G-14824, and G-14931.

The Commission finds: It is necessary and proper in the public interest and to aid in the enforcement of the provisions of the Natural Gas Act that the Commission enter upon a hearing concerning the lawfulness of the said proposed changes, and that Supplements Nos. 64, 65, 66, 67, 68, 69, 70, 71, 72, 73, and 74 to Cities Service's FPC Gas Rate Schedule No. 70, be suspended and the use thereof deferred as hereinafter ordered.

## The Commission orders:

(A) Pursuant to the authority of the Natural Gas Act, particularly sections 4 and 15 thereof, the Commission's rules of practice and procedure, and the regulations under the Natural Gas Act (18 CFR Ch. I), a public hearing be held upon a date to be fixed by notice from the Secretary concerning the lawfulness of the proposed increased rates and charges contained in Supplements Nos. 64, 65, 66, 67, 68, 69, 70, 71, 72, 73 and 74 to Cities Service's FPC Gas Rate Schedule No. 70.

(B) Pending such hearing and decision thereon, said supplements be and they are each hereby suspended and the use thereof deferred until August 22, 1958, and until such further time as they are made effective in the manner prescribed in the Natural Gas Act.

(C) Neither the supplements hereby suspended nor the rate schedule sought to be altered thereby, shall be changed until this proceeding has been disposed of or until the periods of suspension have expired, unless otherwise ordered by the Commission.

(D) Interested State commissions may participate as provided by §§ 1.8 and 1.37 (f) of the Commission's rules of practice and procedure (18 CFR 1.8 and 1.37 (f)).

By the Commission.

[SEAL] JOSEPH H. GUTRIE,  
Secretary.[F. R. Doc. 58-3570; Filed, May 12, 1958;  
8:50 a. m.]

Texas Gulf Producing Company (Texas Gulf), on April 7, 1958, tendered for filing a proposed change in its presently effective rate schedule<sup>1</sup> for the sale of natural gas subject to the jurisdiction of the Commission. The proposed change, which constitutes an increased rate and charge, is contained in the following designated filing:

Description: Contract dated March 14, 1958.

Purchaser: United Gas Pipe Line Company.  
Rate Schedule Designation: Texas Gulf's FPC Gas Rate Schedule No. 30.

Effective Date: May 8, 1958 (effective date is the first day after expiration of the required thirty days notice).

The gas sales contract, tendered by Texas Gulf herein as an initial service contract, covers the sale of gas produced from the N. Le Blanc Unit, Abbeville Field, Vermilion Parish, Louisiana, at a proposed rate of 19.5 cents per Mcf from the proposed effective date, March 14, 1958, to October 25, 1961. As stated by Texas Gulf, gas has for some time been produced from its working interest (25.48 percent) in the said Unit and delivered to United Gas by Continental Oil Company, operator of the Unit, in accordance with Continental's contract filed as its FPC Gas Rate Schedule No. 98 and Supplement No. 1 thereto at the present rate of 10.29 cents per Mcf. Although Texas Gulf is not a signatory party to that contract, these deliveries of gas produced from Texas Gulf's working interest are presently covered by Continental's rate schedule in accordance with § 154.91 (b) of the Commission's regulations under the Natural Gas Act. The tendered new contract, therefore, purports to change the rate presently being charged for Texas Gulf's gas and is not a contract for an initial service.

The increased rate and charge so proposed has not been shown to be justified, and may be unjust, unreasonable, unduly discriminatory, or preferential, or otherwise unlawful.

The Commission finds: It is necessary and proper in the public interest and to aid in the enforcement of the provisions of the Natural Gas Act that the Commission enter upon a hearing concerning the lawfulness of the said proposed change, and that Texas Gulf's FPC Gas Rate Schedule No. 30 be suspended and the use thereof deferred as hereinafter ordered.

## The Commission orders:

(A) Pursuant to the authority of the Natural Gas Act, particularly sections 4 and 15 thereof, the Commission's rules of practice and procedure, and the regulations under the Natural Gas Act (18 CFR Ch. I), a public hearing be held upon a date to be fixed by notice from the Secretary concerning the lawfulness of the proposed increased rate and

<sup>1</sup>Present rate is designated Continental Oil Company's Supplement No. 1 to its FPC Gas Rate Schedule No. 98.

charge contained in Texas Gulf's FPC Gas Rate Schedule No. 30.

(B) Pending such hearing and decision thereon, said rate schedule be and it is hereby suspended and the use thereof deferred until October 8, 1958, and until such further time as it is made effective in the manner prescribed by the Natural Gas Act.

(C) The rate schedule hereby suspended shall not be changed until this proceeding has been disposed of or until the period of suspension has expired, unless otherwise ordered by the Commission.

(D) Interested State commissions may participate as provided by §§ 1.8 and 1.37 (f) of the Commission's rules of practice and procedure (18 CFR 1.8 and 1.37 (f)).

By the Commission.

JOSEPH H. GUTRIE,  
Secretary.[F. R. Doc. 58-3571; Filed, May 12, 1958;  
8:50 a. m.]SECURITIES AND EXCHANGE  
COMMISSION

[File No. 24W-2056]

WASHINGTON PLANNING CORPORATION OF  
MARYLANDORDER TEMPORARILY SUSPENDING EXEMPTION,  
STATEMENT OF REASONS THEREFOR,  
AND NOTICE OF OPPORTUNITY FOR HEARING

MAY 7, 1958.

I. Washington Planning Corporation of Maryland, a Maryland Corporation, with an office at 832 Warner Building, Washington, D. C. filed with the Commission on June 6, 1957, a notification and offering circular and filed amendments thereto relating to an offering of 27,200 shares of 50¢ par value Class A common stock at \$1.00 per share; 45,100 shares of 1¢ par value Class B common stock at par (sold exclusively to Washington Underwriters Inc., an affiliate of the issuer); and 45,000 shares of \$1.00 par value preferred stock at \$5.00 per share, for the purpose of obtaining an exemption from the registration requirements of the Securities Act of 1933, as amended, pursuant to the provisions of section 3 (b) thereof and Regulation A promulgated thereunder; and

II. The Commission has reasonable cause to believe that:

A. The offering circular contains untrue statements of material facts and omits to state material facts necessary in order to make the statements made in the light of the circumstances under which they are made not misleading, concerning, among other things:

1. The failure to disclose that the issuer has sustained and is sustaining a net loss from its business operations;

2. The failure to disclose that the offering was to be made on an installment payment basis pursuant to subscription agreements;

3. The failure to disclose that commissions were to be paid for sale of the securities;

4. The failure to disclose that a part of the proceeds was to be used to pay

expenses of and make advances to companies other than the issuer.

B. The use of the offering circular without appropriate disclosure in the foregoing matters has been and would be a violation of section 17 of the Securities Act of 1933, as amended.

C. The terms and conditions of Regulation A have not been complied with in that:

1. The issuer failed to file copies of the subscription forms used in connection with the sale of its securities as required by Rule 258 (c); and

2. The issuer failed to file a complete and accurate report on Form 2-A as required by Rule 260 in that the report filed on January 27, 1958, and amended on March 27, 1958, does not accurately state the amount of cash proceeds received from the offering, and does not reflect the commissions paid for sale of the issuer's securities.

III It is ordered, Pursuant to Rule 261 (a) of the general rules and regulations under the Securities Act of 1933, as amended, that the exemption under Regulation A be, and it hereby is, temporarily suspended.

Notice is hereby given that any person having any interest in the matter may file with the Secretary of the Commission a written request for hearing within thirty days herefrom; that, within twenty days after receipt of such request, the Commission will, or at any time upon its own motion may, set the matter down for hearing at a place to be designated by the Commission for the purpose of determining whether this order of suspension should be vacated or made permanent, without prejudice, however, to the consideration and presentation of additional matters at the hearing, that if no hearing is requested and none is ordered by the Commission, the order shall become permanent on the thirtieth day after its entry, and shall remain in effect unless or until it is modified or vacated by the Commission, and that notice of the time and place for said hearing will be promptly given by the Commission.

By the Commission,

(SEAL) ORVAL L. DUBOIS,  
Secretary.

[F. R. Doc. 58-3504; Filed, May 12, 1958; 8:48 a. m.]

**SELECTIVE SERVICE SYSTEM**

STATEMENT OF ORGANIZATION, DELEGATIONS OF FINAL AUTHORITY, AND PLACES AT WHICH INFORMATION MAY BE SECURED

**MISCELLANEOUS AMENDMENTS**

The Statement of Organization, Delegations of Final Authority, and Places at which Information may be Secured made by the Selective Service System (14 F. R. 2676), as amended (17 F. R. 5405; 21 F. R. 3205), is hereby further amended as follows:

1. Paragraph (b) of section 2 is amended to read as follows:

(b) to provide for the selection and induction into the Armed Forces of male persons qualified in needed medical, dental, or allied specialist categories

pursuant to requisitions submitted by the Secretary of Defense;

2. (a) Subparagraph (1) of paragraph (a) of section 5 is revoked and subparagraphs (2), (3), (4), (5), (6), and (7) of paragraph (a) of section 5 are redesignated as subparagraphs (1), (2), (3), (4), (5), and (6), respectively.

(b) Paragraphs (b) and (f) of section 5 are amended to read as follows:

(b) *Administrative Division.* The Administrative Division performs or supervises all civilian personnel functions required in the operation of the Selective Service System and maintains liaison in personnel matters with the Civil Service Commission and wage boards; prepares and maintains leave, retirement, and pay roll records for National Headquarters and is responsible for the control of civilian retirement records for the System; issues travel orders, processes and audits travel accounts and commercial bills of lading, and maintains imprest funds for National Headquarters; controls travel funds for National Headquarters and maintains the administrative accounts therefor; allocates office space, and maintains liaison with the Public Buildings Service, General Services Administration, for building maintenance and services for National Headquarters; secures supplies and property for National Headquarters and maintains a stockroom for the issue thereof; maintains a property record for National Headquarters; maintains and administers fire and disaster warden services for National Headquarters; processes and distributes all printed material for the System and maintains liaison with the Public Printer; maintains reproduction, photographic, and photostatic facilities for National Headquarters; maintains a warehouse and provides for bulk shipments of forms, publications, supplies, and equipment; maintains a unit for general clerical, typist, and stenographic services; maintains mail and communications systems and messenger service; establishes filing systems for the System and has custody of and maintains the current files of National Headquarters; plans, provides for, and supervises the performance by conscientious objectors of civilian work contributing to the maintenance of the national health, safety or interest in lieu of induction into military service; and performs such other functions as the Director may delegate.

(f) *Manpower Division.* The Manpower Division applies plans and programs for the registration, classification, selection for or deferment from military service, and delivery for induction of persons liable for training and service in the Armed Forces; initiates, prepares, and coordinates regulations, procedures, and forms required in the manpower procurement process; recommends quotas and credits and allocation of calls for the States, Territories, and possessions; maintains national records of availability and national records of deliveries to the Armed Forces; evaluates the effectiveness of policies and procedures in manpower procurement, and plans for

the improvement of the operation or its enlargement to meet more urgent or emergency situations; secures from industry, agriculture, and Government information on manpower problems, and evaluates and disseminates this information to the System as needed; maintains liaison with the Department of Defense and the various armed services on matters concerning the regulations, policies, procedures, and forms involved in the examination of registrants, their induction into military service, and the classification of registrants who have a military status; processes all correspondence and inquiries concerning the interpretation of policies and regulations on manpower procurement; processes all correspondence concerning the classification of individual registrants under the Universal Military Training and Service Act, as amended; investigates the selective service processing of individual registrants when necessary by securing their files and cover sheets from local boards and prepares recommendations to the Director on the action to be taken after briefing and evaluating the evidence in each case; and performs such other functions as the Director may delegate.

3. Section 30 is amended to read as follows:

SEC. 30. *Places to secure information concerning functions and operations of Selective Service System.* Information concerning any of the functions for which the Selective Service System is responsible and its operations may be obtained in person or by letter at the office of the local board having jurisdiction over the area in which any person desiring such information is located. Information as to the location of the local board office for a particular area may be obtained from the respective State Headquarters for Selective Service. In the State of New York there are two State Headquarters, one in the City of New York with jurisdiction over that city and one in the City of Albany with jurisdiction over the remainder of that State. State Headquarters are located in the capital of each of the other States with the exception of the following:

State:	Location of State headquarters
Delaware	Wilmington.
Florida	St. Augustine.
Iowa	Fort Des Moines.
Louisiana	New Orleans.
Maryland	Baltimore.
New Jersey	Newark.
Oregon	Portland.
South Dakota	Rapid City.
Utah	Fort Douglas.
Washington	Tacoma.

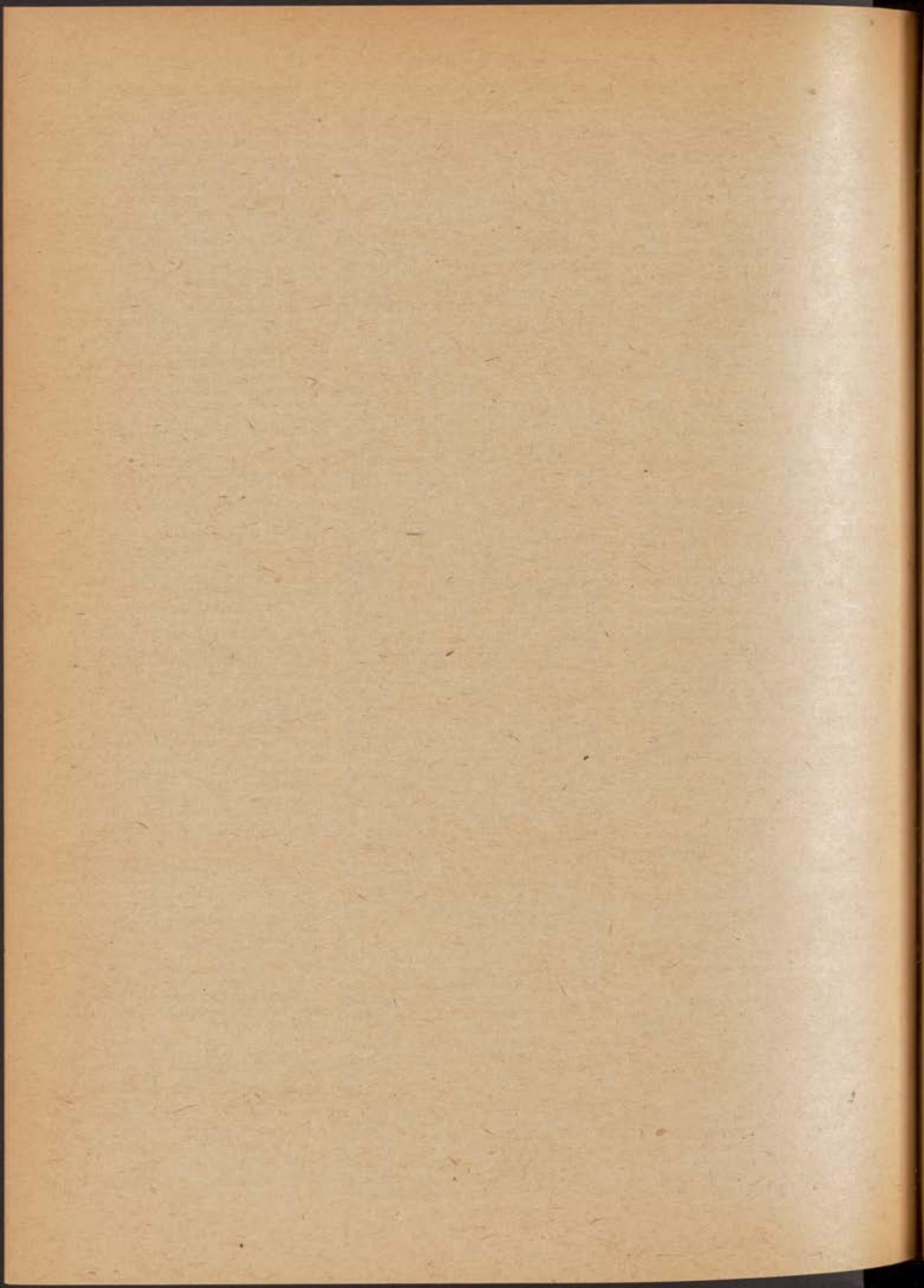
State Headquarters in the Territories, possessions, and District of Columbia are located as follows:

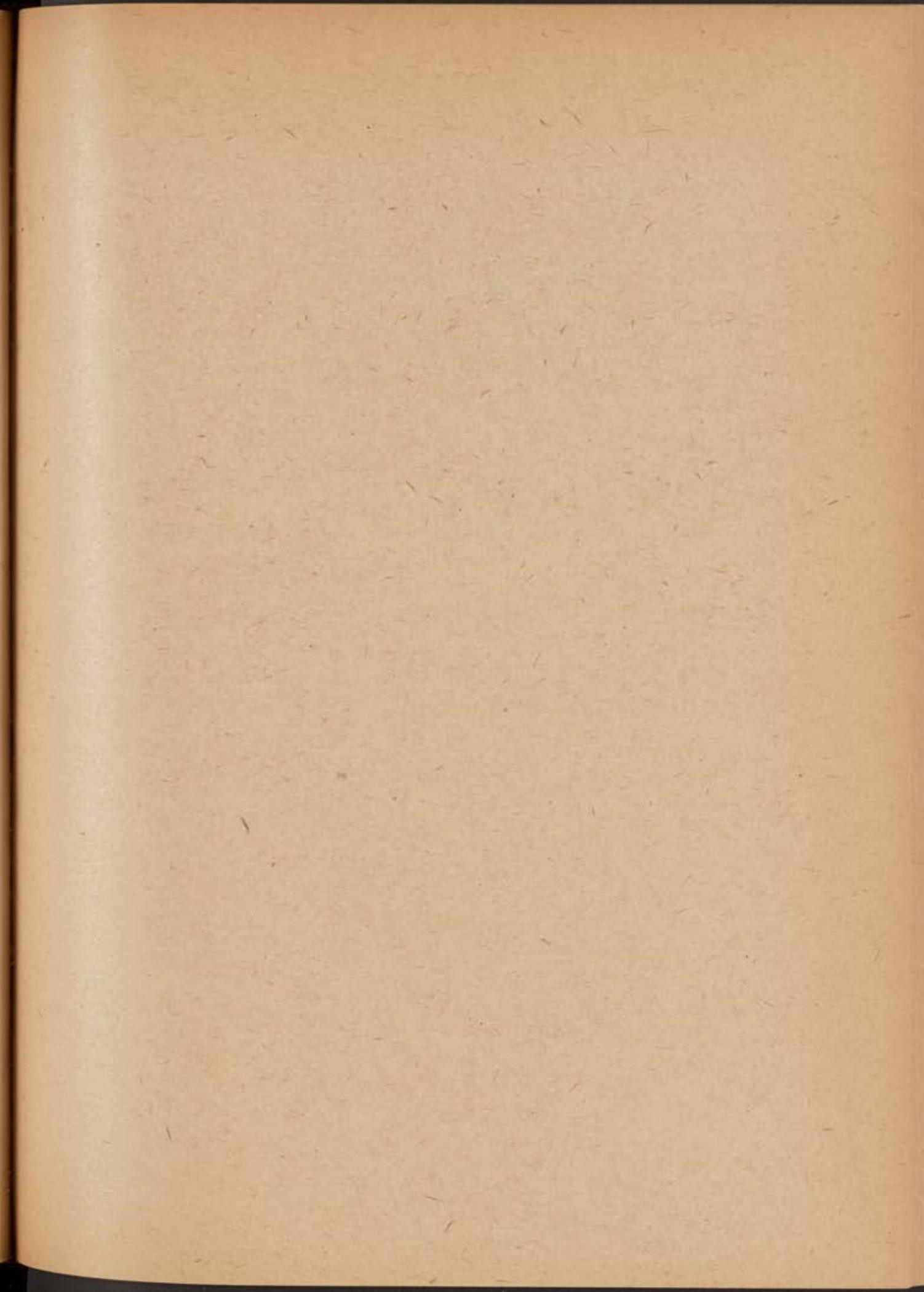
Alaska	Juneau.
Canal Zone	Balboa Heights.
District of Columbia	Washington.
Guam	Agana.
Hawaii	Honolulu.
Puerto Rico	San Juan.
Virgin Islands	St. Thomas.

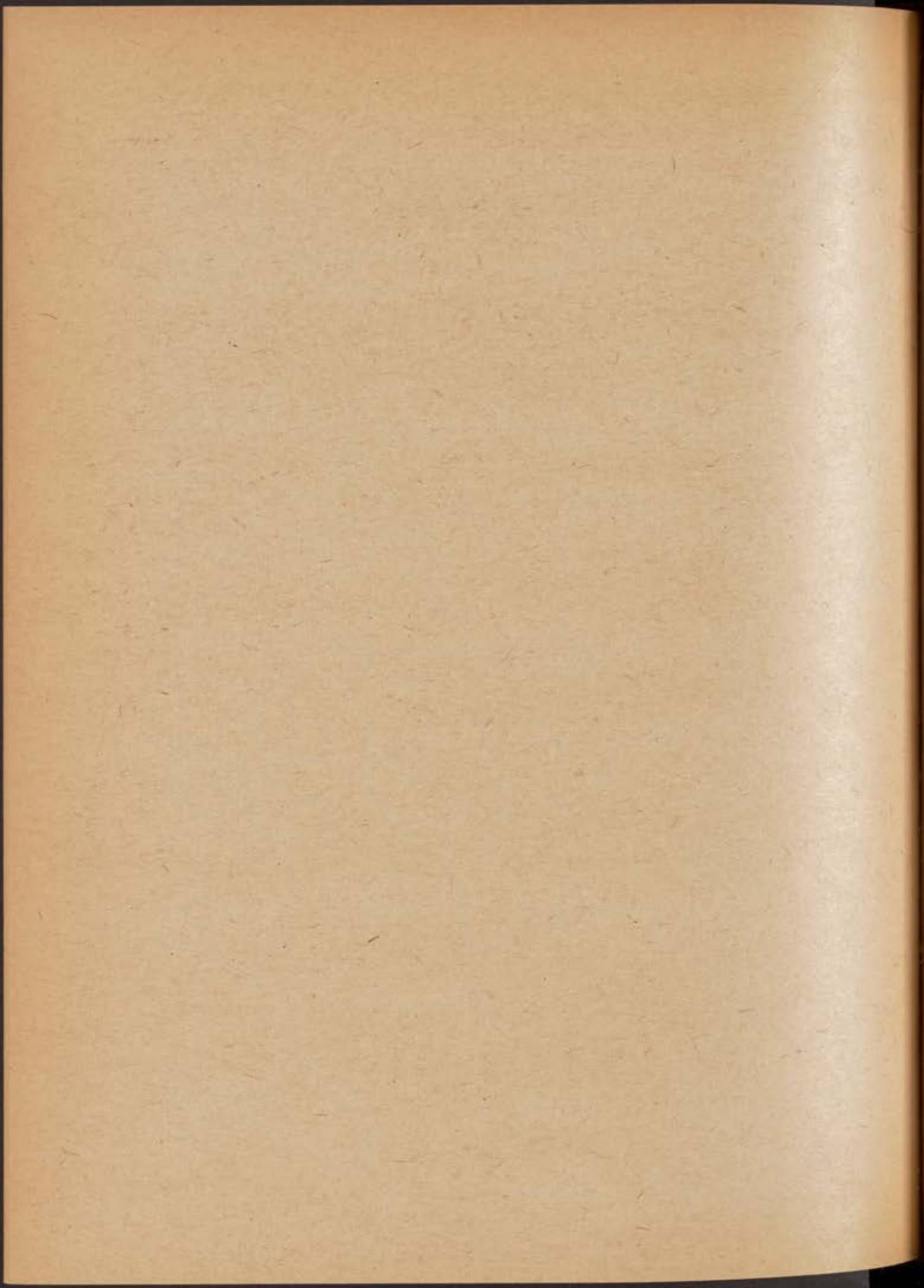
[SEAL] LEWIS B. HERSHEY,  
Director of Selective Service.

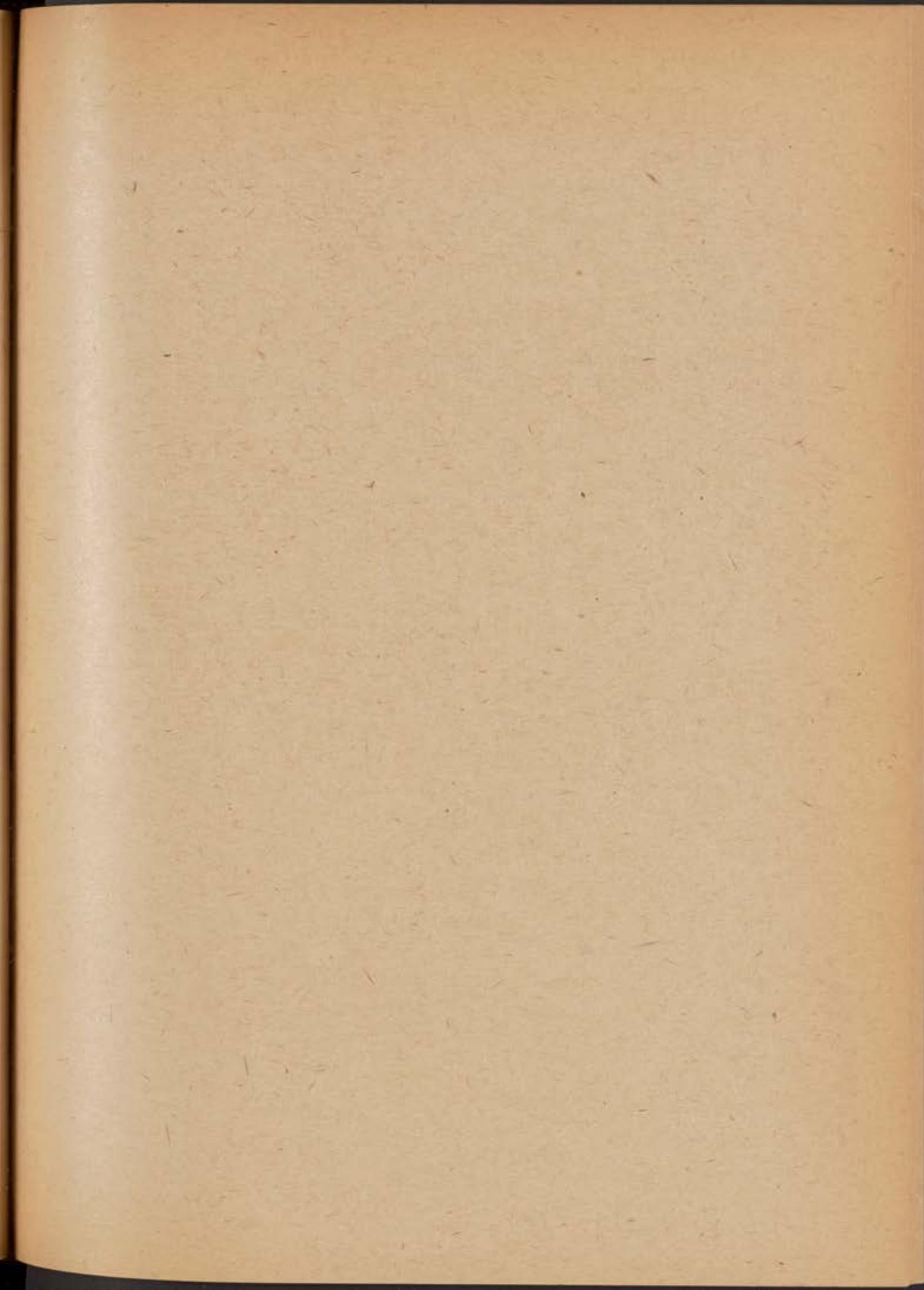
MAY 1, 1958.

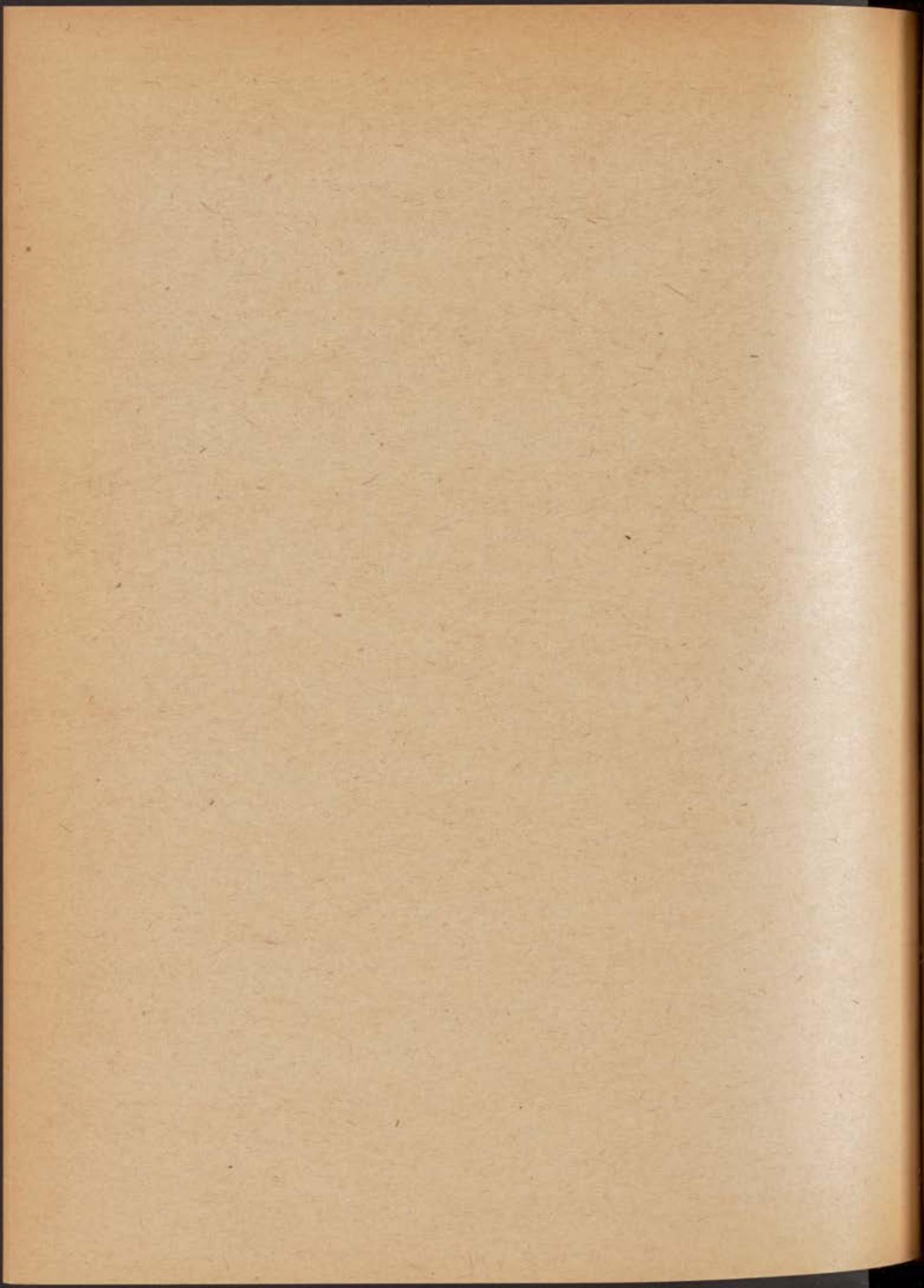
[F. R. Doc. 58-3575; Filed, May 12, 1958; 8:51 a. m.]

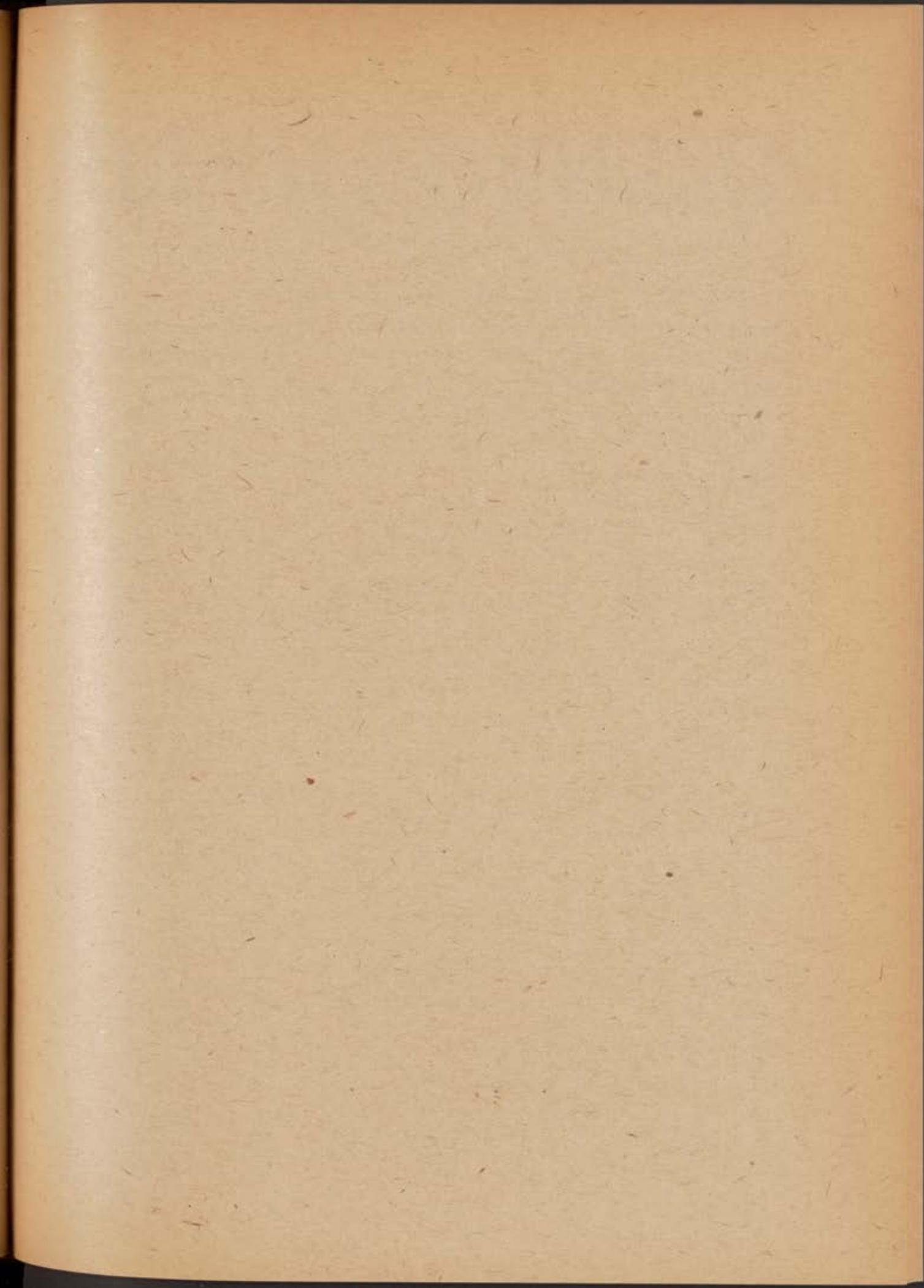


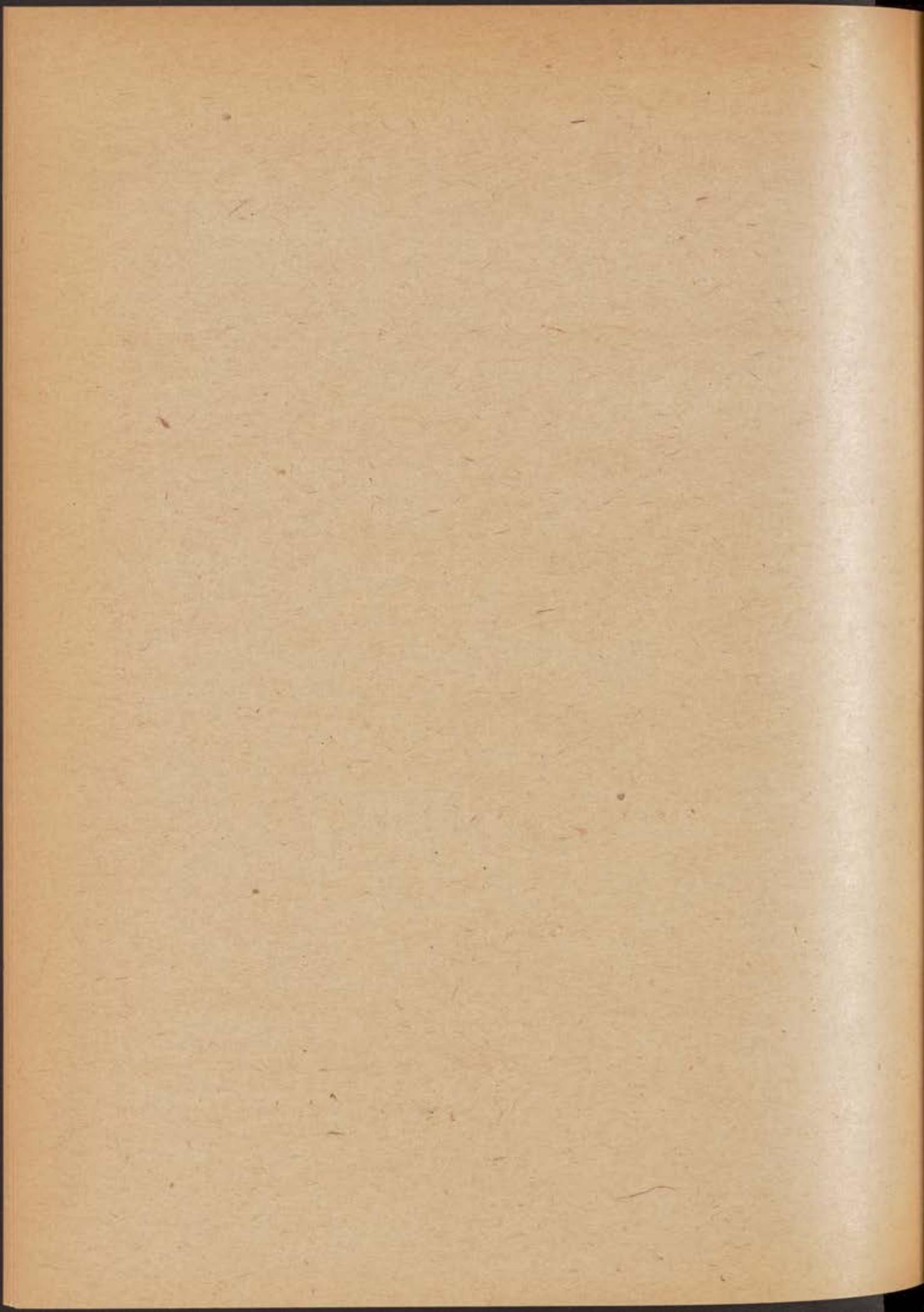












# FEDERAL REGISTER



VOLUME 23

NUMBER 94

Washington, Tuesday, May 13, 1958

**TITLE 1—GENERAL PROVISIONS****Appendix A—Guide to Record Retention Requirements**

REVISION AS OF JANUARY 1, 1958

**Introduction.** The following list was compiled as a guide to generally applicable provisions of Federal laws and regulations relating to the retention of records by the public. The list is derived from the laws contained in the United States Code as amended by the laws enacted in 1957, and from the regulations contained in the Code of Federal Regulations as amended in the daily issues of the FEDERAL REGISTER through December 31, 1957. It represents an effort to show (1) what published requirements there are on the keeping of non-Federal records, (2) what records must be kept and who must keep them, and (3) how long they must be kept.

**Coverage.** The list is confined to generally applicable published requirements on record retention. Not included are requirements applying to named individuals and corporations such as professional or patriotic associations, port or bridge authorities. Also not included are requirements as to the furnishing of reports to Government agencies, the filing of tax returns, the submission of supporting evidence with applications or claims, and similar materials. Likewise the provisions of individual Government contracts may require the keeping of records, but no attempt has been made to include all such provisions.

In many laws and regulations there is an implied responsibility to keep copies of reports and other papers furnished to Federal agencies, or to keep working papers necessary to the preparation of a report. Ordinarily such implied requirements are not included.

The list also does not contain requirements as to the keeping of papers furnished by the Government, such as passports, licenses, permits, and similar documents, unless they are closely related to other records which must be kept. It does not include requirements as to the display of posters, notices, or other signs in factories, hotels, or other places of business.

**Arrangement.** The list is arranged alphabetically by the names of the Departments, followed by the major agencies imposing or having a special interest in the requirements, and thereunder by

**NOTICE**

*Appendix A to Title I does not have the effect of law, regulation, or ruling. It is published as a guide to legal requirements that appear to be in effect as of January 1, 1958.*

the bureau or office immediately concerned with the requirements. Individual items are numbered to simplify indexing, but they are not alphabetically arranged.

Three supplements to the list contain generalized information about certain requirements under the Emergency Price Control Act of 1942; the requirements of the Petroleum Administration for Defense which are still in effect; and detailed information on requirements imposed by the Civil Aeronautics Board relative to the availability of credentials for inspection.

An index to the list follows the last supplement.

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## I. DEPARTMENT OF AGRICULTURE

## 1. Office of the Secretary (Foreign Agricultural Service)

1.1 *Persons importing certain dairy commodities.* To keep records of importations and of the transactions relating to the procurement and disposition of such commodities.

Retention period: Not less than 2 years subsequent to the end of the quota period during which the importation was made. 7 CFR 6.27

## 2. Agricultural Conservation Program Service

2.1 *Persons eligible for agricultural conservation payments.* To keep receipts or invoices of purchases, transportation, and analysis of materials; and records of seed collections and production, labor and equipment expenses, or other services performed or expenditures made as evidence of costs in carrying out conservation practices, including any pH determinations issued by the Extension Service or any other qualified agency.

Retention period: Until presented to the farm inspector at time of inspection. 7 CFR 1102.311–1105.768 containing numerous references to record requirements.

2.2 *Producers of gum naval stores from turpentine trees.* To keep records of faces by tracts and drifts in connection with the Naval Stores and Agricultural Conservation Programs.

Retention period: Until requested by the local inspector (area forester). 1953 provisions—7 CFR 1106.402 (17 F. R. 7270); 1954—7 CFR 1106.502; 1955—7 CFR 1106.602; 1956—7 CFR 1106.705; 1957—7 CFR 1106.805; 1958—7 CFR 1106.906

## 3. Agricultural Marketing Service

MARKETING ORDER PROGRAM FOR FRUITS AND VEGETABLES UNDER THE AGRICULTURAL MARKETING ACT OF 1937, AS AMENDED

INDIVIDUAL HANDLERS OF VARIOUS COMMODITIES UNDER MARKETING ORDERS

3.1 *Almond handlers.* To keep records showing details of receipt of almonds, withholdings, sales, shipments, inventories, surplus disposition, and other pertinent information in respect to operations.

Retention period: 2 years after end of crop year to which such records apply. 7 CFR 909.70

3.2 *Almond handlers.* To keep copies of receipts they have issued for almonds received for their own accounts.

Retention period: 2 years after end of crop year to which such records apply. 7 CFR 909.71 (retention: 909.70)

3.3 *Growers and handlers of Valencia and navel oranges under Marketing Orders 22 and 14.* To maintain copies of exemption certificates.

Retention period: Not specified. 7 CFR 914.120, 922.120

3.4 *Handlers—by-product manufacturers, or charitable institutions, handling Valencia and navel oranges under Marketing Orders 22 and 14.* To maintain a file of orange diversion reports.

Retention period: Not specified. 7 CFR 914.131, 922.131

3.5 *Potato handlers.* To keep records of potatoes received and disposed of as may be necessary to verify reports submitted thereon.

Retention period: At least 2 succeeding years. 7 CFR 938.69

3.6 *Tomato handlers.* To maintain records of tomatoes received and dis-

posed as may be necessary to verify the reports submitted thereon.

Retention period: At least 2 years. 7 CFR 945.80

3.7 *Central marketing organizations.* To keep records regarding allotment transactions for lemon handlers.

Retention period: At least 2 years after end of fiscal year in which applicable transaction was completed. 7 CFR 953.62 (retention: 953.130)

3.8 *Dried fig handlers.* To keep records as prescribed by the Dried Fig Administrative Committee, of all dried figs handled, including dried figs acquired, stored, and disposed.

Retention period: At least 2 years after the end of the crop year to which such records apply. 7 CFR 964.65, 964.66, 964.165

3.9 *Walnut handlers.* To keep records of walnuts received, held, and disposed of as may be prescribed by the Control Board.

Retention period: 2 years after end of marketing year in which transactions are completed. 7 CFR 984.79

3.10 *Raisin handlers.* To keep records as prescribed by the Raisin Administrative Committee, of raisins acquired, stored, and disposed.

Retention period: At least 2 years after the termination of the crop year in which the transactions occurred. 7 CFR 989.76, 989.77

3.11 *Raisin handlers.* To keep complete, accurate, and current records showing quantity and varieties of raisins handled, identity of producers and dehydrators, to whom sold, and other details of activities.

Retention period: At least 2 years after the termination of the crop year in which the transaction occurred. 7 CFR 989.173, 989.176

3.12 *Prune handlers.* To keep records of prunes received, held, and disposed as prescribed by the Prune Administrative Committee.

Retention period: At least 2 years after the end of the crop year in which the transaction occurred. 7 CFR 993.76, 993.176

3.13 *Pecan handlers and subsidiaries and affiliates thereof.* To keep books and records showing the details of the respective person's handling of unshelled pecans.

Retention period: 2 years after date of transaction. 7 CFR 994.80

3.14 *Pecan handlers.* To maintain records with respect to shipments of unshelled pecans outside the five-State area, including quantity shipped, variety or type, date of shipment, receiver or destination, and inspection certificate number or P. A. C. Form 1 number.

Retention period: 2 years after date of transaction. 7 CFR 994.480 (retention: 994.80)

3.15 *Filbert handlers.* To keep records of all filberts held or disposed.

Retention period: Not specified. 7 CFR 997.83

3.16 *Lime handlers.* To maintain records of limes received and disposed of in order to verify reports submitted to the Florida Lime Administrative Committee.

Retention period: At least 2 succeeding fiscal years. 7 CFR 1001.60

3.17 *Date handlers.* To maintain records of the handling, withholding, and disposition of dates.

Retention period: At least 2 years subsequent to termination of each crop year. 7 CFR 1003.68

3.18 *Cucumber handlers.* To maintain records of cucumbers received and disposed of as may be necessary to verify reports submitted thereon.

Retention period: At least 2 succeeding fiscal years. 7 CFR 1015.70

3.19 *Onion handlers.* To maintain records of onions received and disposed of as may be necessary to verify reports submitted thereon.

Retention period: At least 2 succeeding years. 7 CFR 1017.65

3.20 *Apricot handlers.* To maintain records of apricots received and disposed of as may be necessary to verify reports submitted thereon.

Retention period: At least 2 succeeding years. 7 CFR 1020.60

3.21 *Cherry handlers.* To maintain records of cherries received and disposed of as may be necessary to verify reports submitted thereon.

Retention period: At least 2 succeeding years. 7 CFR 1022.60

#### SHIPPERS HANDLING EXEMPTED FRUITS AND VEGETABLES

3.22 *Shippers handling fruits and vegetables covered by exemption certificates under marketing order programs.* To keep records of such shipments.

Retention period: Not specified, except for tomatoes (at least 2 succeeding years). 7 CFR 936.141, 945.80 (tomatoes)

(Certificate (record) returned after shipment of commodities (pears, grapes, and potatoes) 7 CFR 939.125, 951.122, 981.104)

#### DIVERSION PROGRAMS COVERING DATES AND IRISH POTATOES UNDER SECTION 32, PUBLIC LAW 320, 74TH CONGRESS, AS AMENDED

3.23 *Date diverters.* To maintain records and accounts relating to dates diverted or disposed of under the Date Diversion Payment Program.

Retention period: 1955 marketing season—at least until October 31, 1958, 6 CFR 518.524; 1956 marketing season—until October 31, 1959, 6 CFR 518.545; 1957 marketing season—until October 1, 1960, 6 CFR 518.566

3.24 *Irish potato diverters.* To keep records and accounts relative to fresh Irish potatoes diverted and sold for use as livestock feed.

Retention period: 2 years after date of last payment. 6 CFR 519.115, 519.145, 519.171

#### PERISHABLE AGRICULTURAL COMMODITIES ACT, 1930 (FRUITS AND VEGETABLES)

3.25 *Commission merchants, dealers and brokers.* To keep accounts, records, memoranda, and documents which disclose all business transactions, including ownership of such business by stockholding or otherwise.

Retention period: 2 years. 7 CFR 46.15, 46.16, 46.19

#### AGRICULTURAL COMMODITY DISTRIBUTION PROGRAMS

3.26 *Cooperating State agencies and private institutions.* The Agricultural Marketing Service, in carrying out the National School Lunch Program and the Special Milk Program, and programs for the distribution of various agricultural commodities, considers all pertinent records of cooperating State agencies and private institutions as non-Federal, subject, however, to administrative review by AMS and to fiscal audit by AMS or GAO auditors.

Retention period: School Lunch Program—not less than 3 years, 42 U. S. C. 1760; Special Milk Program—3 years after the end of each Federal fiscal year's operation, 6 CFR 502.203, 502.209, 502.212; distribution of various agricultural commodities—not less than 2 years. 7 U. S. C. 612c, 7 U. S. C. 1431, 42 U. S. C. 1755

#### POULTRY AND POULTRY PRODUCTS EXPORT PROGRAM

3.27 *Exporters of poultry and poultry products under the poultry export program.* To maintain records showing purchases, sales, and deliveries of products exported or to be exported.

Retention period: 2 years after effective date of program. 6 CFR 530.107

#### INSPECTION OF DAIRY PRODUCTS

3.28 *Dairy products manufacturers, processors, and packagers operating approved plants under Department of Agriculture inspection.* To maintain records of quality tests of producers of raw milk and of producers, sellers, and shippers of raw cream; and plant and laboratory tests and analyses of raw materials and finished products.

Retention period: 1 year. 7 CFR 58.143, 58.169

#### PACKERS AND STOCKYARDS ACT, 1921

Regulations pertaining to interstate and foreign commerce in livestock and poultry as follows:

3.29 *Stockyard owners, market agencies, and licensees under Packers and Stockyards Act regulations.* To keep open for public inspection (and post in the case of licensees) duplicate copies of all schedules of rates and charges and rules or regulations and amendments or supplements thereto.

Retention period: Not specified; however, required to post and keep open for inspection currently effective schedules only. 9 CFR 201.22

3.30 *Market agencies or licensees selling or buying livestock or live poultry on a commission or agency basis.* To keep available for inspection by owners or consignors or purchasers copies of bills

covering charges paid for or on behalf of the owner or consignor which were deducted from the gross proceed of the sale or added to the purchase price thereof when accounting for the sale or purchase.

Retention period: Not specified.<sup>1</sup> 9 CFR 201.45

3.31 *Stockyard owners, registrants buying or selling livestock, and licensees buying or selling live poultry.* To keep (in addition to other necessary records) daily accurate records of purchases, sales, shipments, prices, etc.

Retention period: Not specified.<sup>1</sup> 9 CFR 201.46

3.32 *Sellers of live poultry under Packers and Stockyards Act regulations.* To keep copy of ticket prepared by seller at time of sale showing the name of the designated market, the date of the transaction, the names of the seller and buyer, the number of coops, kinds of poultry, price per pound, and such terms and conditions as the parties may agree upon.

Retention period: Not specified.<sup>1</sup> 9 CFR 201.48

3.33 *Stockyard owners, market agencies, or licensees weighing livestock or live poultry for purposes of purchase or sale under Packers and Stockyards Act regulations.* To keep copy of scale ticket of weighing showing for both livestock and live poultry, name of agency performing the service, date of weighing, number of the scale or other information identifying the scale, name of seller, name of buyer, name of consignor, or understandable abbreviations of such names; in case of livestock, also, the number of head, kind, and actual weight, the amount of dockage and name or initials of person weighing it; and, in case of live poultry, also, number of coops weighed, the gross, tare, and net weights, and the name or initials of person operating scale at time of weighing.

Retention period: Not specified.<sup>1</sup> 9 CFR 201.49

3.34 *Stockyard owners, market agencies, or licensees who weigh livestock or live poultry for purposes of purchase and sale under Packers and Stockyards Act regulations.* To keep one copy of form report of tests and inspections of scales and shall cause one copy to be kept by the agency conducting the test and inspection of the scales (a third copy to the District Supervisor of the Service).

Retention period: Not specified.<sup>1</sup> 9 CFR 201.74

3.35 *Authorized State livestock associations and agencies.* To keep adequate detailed records of collection of fees, disbursement, inspections, and brands and marks.

Retention period: Not specified.<sup>1</sup> 9 CFR 201.86

3.36 *Authorized State agencies and livestock associations under Packers and Stockyards Act regulations.* To keep adequate records showing in detail the

<sup>1</sup>Records shall not be destroyed or disposed of without the consent in writing of the Chief, Packers and Stockyards Branch, AMS, Department of Agriculture. 9 CFR 201.50

income derived from the collection of authorized fees, the disbursement of such funds as expenses for conducting the services, the inspections performed and the results thereof, including records showing a full description of brands, marks, and other identifying characteristics of inspected livestock; and currently maintain records of the brands, marks, and other identifying characteristics of livestock located in the State from which such agency or association will operate and with reference to which the authorization has been granted.

Retention period: Not specified. 9 CFR 201.89

#### WAREHOUSE ACT OF 1916, AS AMENDED

Regulations pertaining to warehousing agricultural products as follows:

3.37 *Licensed warehousemen.* To keep copies of all receipts issued.

Retention period: Not specified. 7 CFR 101.17, 102.20, 103.17, 104.17, 105.17, 106.17, 107.17, 108.17, 109.17, 110.17, 111.18, 112.17, 113.17, 114.17

3.38 *Licensed warehousemen.* To retain each canceled receipt.

Retention period: 6 years after December 31 of the year in which receipt is canceled and for such longer period as may be necessary for the purpose of any litigation which the warehouseman knows to be pending, or as may be required by the Administrator in particular cases to carry out the purposes of the act. 7 CFR 101.28, 102.34, 103.28, 104.28, 105.29, 106.30, 107.31, 108.29, 109.34, 110.29, 111.33, 112.29, 113.29, 114.29

3.39 *Licensed warehousemen.* To keep a copy of his current rules and schedule of charges exposed conspicuously in a place accessible to the public.

Retention period: Required to expose current copy only. 7 CFR 101.29, 102.35, 103.29, 104.31, 105.30, 106.31, 107.32, 108.30, 109.35, 110.30, 111.34, 112.30, 113.30, 114.30

3.40 *Licensed warehousemen.* Shall use for his licensed warehouse a system of accounts approved for the purpose by the Service, and maintain such records as are specified.

Retention period: Not specified. 7 CFR 101.33, 102.37, 103.40, 104.28, 105.33, 106.37, 107.39, 108.33, 109.40, 110.34, 111.41, 112.34, 113.36, 114.34

3.41 *Licensed warehousemen.* Shall keep on file an exact copy of each report required to be submitted by such warehouseman.

Retention period: As may be prescribed by the Department or Service. 7 CFR 101.36, 102.38, 103.41, 104.29, 105.35, 106.39, 107.42, 108.35, 109.42, 110.36, 111.44, 112.36, 113.38, 114.36

3.42 *Licensed warehousemen.* To keep either copies of, or the original inspection, grade and/or weight, certificates covering lots of commodities stored.

Retention period: Not specified. 7 CFR 101.47, 102.29, 103.24, 105.46, 106.54,

107.55, 108.47, 109.25, 111.56, 112.49, 113.52, 114.50

3.43 *Licensed cotton warehousemen.* To keep records of cotton sampling including the written request, if any.

Retention period: Not specified. 7 CFR 101.49

3.44 *Licensed classifiers, inspectors, graders, and weighers of agricultural commodities.* To keep copies of certificates issued by them.

Retention period: 1 year. 7 CFR 101.61, 102.69, 104.57, 105.59, 106.66, 107.68, 108.59, 109.64, 110.61, 111.70, 112.59, 113.65, 114.64

3.45 *Licensed grain warehousemen.* To keep records of weights, kinds, and grades of all lots of nonstorage grain received into and delivered from warehouses.

Retention period: Not specified. 7 CFR 102.30

3.46 *Licensed warehousemen.* To keep inquiries received in writing advising of interest in deteriorating commodities stored in warehouse.

Retention period: Not specified. 7 CFR 102.54, 103.39, 107.51, 108.42, 109.49, 110.46, 111.52, 112.43, 113.47, 114.46

#### REGULATIONS FOR THE MARKETING ORDER PROGRAM FOR DAIRY PRODUCTS UNDER THE AGRICULTURAL MARKETING ACT OF 1937, AS AMENDED

3.47 *Milk handlers.* To keep detailed accounts and summary records of their operations and facilities with respect to (a) the receipts and utilization of all receipts of producer milk and other source milk; (b) the weights and tests for butterfat and other content of all milk, skim milk, cream and milk products handled; (c) payments to producers and cooperative associations; and (d) the pounds of skim milk and butterfat contained in or represented by all milk, skim milk, cream and milk products.

Retention period: 3 years, to begin at the end of the calendar month to which such books and receipts pertain, or for a longer period if notified by the Marketing Administrator. 7 CFR Parts 903-1018 (see specific milk marketing area).

#### FEDERAL SEED ACT

Regulations pertaining to handlers, shippers, and procurers of seeds as follows:

3.48 *Persons handling agricultural seeds subject to the Federal Seed Act regulations.* To keep complete records of each lot of agricultural seed handled.

Retention period: 3 years. 7 CFR 201.4

3.49 *Country shippers of agricultural seeds subject to the Federal Seed Act regulations.* To keep copies of declarations they have issued and records showing names and addresses of growers or country shippers from whom seeds were purchased, quantity, and date of delivery, and records of purity and germination tests.

Retention period: 3 years. 7 CFR 201.5, 201.6, 201.7 (retention: 201.4)

3.50 *Procurers of seeds from growers subject to the Federal Seed Act regula-*

tions. To obtain and keep the grower's declaration.

Retention period: 3 years. 7 CFR 201.7 (retention: 201.4)

3.51 *Growers of seeds subject to the Federal Seed Act regulations.* To keep copy of the growers declaration.

Retention period: 3 years. 7 CFR 201.7 (retention: 201.4)

#### REGULATIONS PERTAINING TO THE ADMINISTRATION OF THE COTTON ACTS

3.52 *Cotton quotation committees.* To keep records of spot markets cotton sales.

Retention period: Not specified. 7 CFR 27.98

3.53 *Licensed cotton classers.* To keep copies of certificates issued by them.

Retention period: 1 year after date of issuance. 7 CFR 28.87

3.54 *Licensed cotton classers who place certificate of classification directly on warehouse receipts, weight certificates, or on other documents showing such classification.* To keep records of each bale and sample classified showing bale number, grade, length of staple, or other class of each bale, and date classed.

Retention period: 1 year after date of classification. 7 CFR 28.87

3.55 *Licensed cottonseed chemists.* To keep records of the analysis of each individual sample of cottonseed graded as well as books, papers, records, and accounts relating to the performance of their duties under the Agricultural Marketing Act of 1946 and the regulations made under the act by the Secretary of Agriculture.

Retention period: At least 1 year after date of analysis. 7 CFR 61.15

3.56 *Licensed cottonseed samplers.* To keep books and records relating to the performance of their duties available for inspection or examination by a representative of the Department.

Retention period: Not specified. 7 CFR 61.35

#### NAVAL STORES ACT OF 1923, AS AMENDED

3.57 *Accredited turpentine and rosin processors for naval stores.* To keep such records as may be necessary to submit correct reports.

Retention period: Not specified. 7 CFR 160.50

#### 4. Agricultural Research Service

4.1 *Aircraft operators affected by the Japanese beetle quarantine and the regulations thereunder.* To make suitable records of required treatments for disinsectization in the aircraft log, weight and balance manifest, or cargo manifest, as evidence of compliance with instructions.

Retention period: To the end of the calendar year in which recorded. 7 CFR 301.48-8a

4.2 *Licensed manufacturers (domestic and foreign), distributors, and importers of biological products.* To keep detailed records of the results of tests for purity and potency and of the methods of preservation of each batch of biological products; and of the sale, shipment, or other disposition of the products.

<sup>1</sup> Records shall not be destroyed or disposed of without the consent in writing of the Chief, Packers and Stockyards Branch, AMS, Department of Agriculture. 9 CFR 201.50

Retention period: 2 years after expiration date of the product involved, or longer if requested by the Director, Animal Inspection and Quarantine Division. 9 CFR 116.1 (retention: 116.3)

43 *Licensees preparing anti-hog-cholera serum and hog-cholera virus.* To keep records pertaining to virus production, serum preparation, and to pigs used to produce virus.

Retention period: 2 years after expiration date of the product involved, or longer if requested by the Director, Animal Inspection and Quarantine Division. 9 CFR 116.2 (retention: 116.3)

44 *Handlers of anti-hog-cholera serum or hog-cholera virus.* To keep records pertaining to the manufacture, receipt, delivery, sale, prices, and disposition of serum and virus.

Retention period: 2 years. 9 CFR 131.49

45 *Alaskan fur farmers.* To keep books and records for inspection by the Alaska Game Commission.

Retention period: Not specified. 9 CFR 160.3

### 5. Commodity Exchange Authority

5.1 *Futures commission merchants depositing customers' monies in a bank or trust company.* Must secure a written waiver agreement from such bank or trust company and keep as a permanent record an executed copy of this agreement.

Retention period: 5 years from date of closing of such bank account.<sup>2</sup> 17 CFR 1.20 (retention: 1.31)

5.2 *Futures commission merchants investing customers' money or loaning customers' money on the security of negotiable warehouse receipts.* To deposit such obligations, securities and warehouse receipts in safekeeping with a bank, trust company or clearing organization and keep an executed copy of agreement with bank, trust company, or clearing organization as specified in the section cited.

Retention period: 5 years after termination of agreement.<sup>2</sup> 17 CFR 1.26 (retention: 1.31)

5.3 *Futures commission merchants.* To keep the following records re obligations and investment securities, date investments made, name of person from or through whom obligations bought, amount of money paid, description of obligations, date disposition made and amount received therefor, name of person to or through whom sold; and the following records re warehouse receipts, date loan made, name of person to whom funds loaned, amount loaned, description of warehouse receipts, date and particular of any changes or substitutions, date on which loan repaid.

Retention period: 5 years after investment liquidated or loan paid.<sup>2</sup> 17 CFR 1.27 (retention: 1.31)

<sup>2</sup> After 3 years the person required to keep such books and records may at his option substitute photographic reproductions thereof on film, together with facilities for the projection of such film in a manner which will permit it to be readily inspected or examined.

5.4 *Futures commission merchants.* To keep a permanent record of the daily computation of money, securities and property which must be segregated for customers.

Retention period: 5 years.<sup>2</sup> 17 CFR 1.32 (retention: 1.31)

5.5 *Futures commission merchants.* To keep record showing position of each customer in each future of each commodity on each contract market as of last business day of each calendar month.

Retention period: 5 years.<sup>2</sup> 17 CFR 1.33 (retention: 1.31)

5.6 *Futures commission merchants.* To keep a "point balance" record of all open trades or contracts of customers as of last day of business of each calendar month.

Retention period: 5 years.<sup>2</sup> 17 CFR 1.34 (retention: 1.31)

5.7 *Futures commission merchants.* To keep statement to show as of close of last business day of fiscal year and semiannually thereafter, net profit or loss from combined open trades, credit or debit balance of commodity margin account of each customer, whether or not customer has open trades or contracts, description of all securities and property in segregated account received from each customer to margin, guarantee or secure trades or contracts.

Retention period: 5 years.<sup>2</sup> 17 CFR 1.34 (retention: 1.31)

5.8 *Futures commission merchants and members of contract market.* To keep full and complete record of all futures and cash transactions including all orders, trading cards, signature cards, street books, journals, ledgers, cancelled checks, copies of confirmations, statements of purchase and sale, together with all other data and memoranda and records of every sort pertaining to cash and future transactions.

Retention period: 5 years.<sup>2</sup> 17 CFR 1.35 (retention: 1.31)

5.9 *Futures commission merchants and clearing members of contract markets.* To prepare and keep in permanent form the following: (a) A financial ledger record showing all charges against and credits to each customer's account; (b) a record of transactions showing for each account all commodity futures transactions executed for such account, including date, price, quantity, market, commodity, and future; (c) a record or journal showing for each day complete details of all commodity futures transactions executed, including date, price, quantity, market, commodity, future, and the person for whom such transaction was made (in the case of clearing members, the record or journal should also show the floor broker or other person executing each transaction and the opposite clearing member with whom it was made).

Retention period: 5 years.<sup>2</sup> 17 CFR 1.35 (retention: 1.31)

5.10 *Futures commission merchants.* To keep record of all securities and property (other than money) received from customers to margin, guarantee or secure trades and contracts including description of securities, name and

address of customer, date received and returned or otherwise disposed of.

Retention period: 5 years from date of return of property.<sup>2</sup> 17 CFR 1.36 (retention: 1.31)

5.11 *Futures commission merchants.* To keep record showing for each futures account name, address and principal occupation of person for whom account is carried and names of persons guaranteeing account or exercising trading control over account.

Retention period: 5 years from date account closed.<sup>2</sup> 17 CFR 1.37 (retention: 1.31)

5.12 *Contract markets.* To keep record of each transaction wherein a member acts for both a buyer and a seller, including the date, price, quantity, kind of commodity, delivery month, by whom executed, and the exact time of execution.

Retention period: 5 years.<sup>2</sup> 17 CFR 1.39 (retention: 1.31)

5.13 *Contract markets shall require warehouse operators whose receipts are deliverable in satisfaction of futures contracts.* To keep records showing stocks traded for future delivery on contract market, in store by kind, class, and grade including lots and parcels stored specially or separately.

Retention period: 5 years.<sup>2</sup> 17 CFR 1.44 (retention: 1.31)

5.14 *Persons having or controlling open contracts in futures in excess of amounts specified.* To keep books and records showing details of such contracts and related transactions, names and addresses of all futures commission merchants, and board of trade members with whom contracts held, all persons having a participating financial interest, name and address of partners, stockholders controlling 20 percent or more of capital stock of corporation, persons participating in management or having financial or beneficial interest in trading operations of associations or trusts.

Retention period: 5 years.<sup>2</sup> 17 CFR 2.14, 2.15, 3.14, 3.15, 4.14, 4.15, 5.14, 5.15, 6.14, 6.15, 7.14, 7.15, 8.14, 8.15, 9.14, 9.15, 10.14, 10.15, 11.14, 11.15 (retention: 1.31)

### 6. Commodity Stabilization Service

#### MARKETING QUOTAS FOR COTTON, WHEAT, TOBACCO, PEANUTS, AND RICE

6.1 *Ginners of upland cotton.* To keep for each bale of cotton or lot less than a bale ginned by him records showing (a) date of ginning; (b) name of operator of farm on which cotton produced; (c) name of producer of cotton; (d) county and State in which farm located; (e) gin bale number or mark; (f) serial number of the gin ticket or receipt; (g) gross weight of each bale and net weight of each lot of lint cotton less than a bale; and (h) kind of bagging used on each bale if other than jute.

Retention period: <sup>2</sup> 1956 crop—until December 31, 1958, 7 CFR 722.776; 1957 crop—until December 31, 1959, 7 CFR 722.876 (retention: 722.880)

6.2 *Buyers and transferees of upland cotton.* To keep for each bale of cotton

<sup>2</sup> As specified, or longer if requested by the Director, Cotton Division, CSS.

or lot less than a bale purchased from a producer records showing (a) name and address of the producer; (b) date purchased; (c) original gin bale number or equivalent; (d) number of pounds of lint cotton in each bale and lot; (e) amount of penalties to be collected, if any; and (f) serial number of the marketing card or certificate or brief description of the loan document by which the cotton was identified when marketed.

Retention period: \* 1956 crop—until December 31, 1958, 7 CFR 722.777, 722.778; 1957 crop—until December 31, 1959, 7 CFR 722.877, 722.878 (retention: 722.880)

6.3 *Buyers and transferees of upland cotton not identified by marketing cards, marketing certificates, or loan documents.* To keep copy of report showing (a) name and address of producer from whom purchased; (b) date purchased; (c) original gin bale number or other information showing original source of the cotton; (d) net weight of each bale or lot less than a bale; and (e) amount of penalty collected, if any.

Retention period: Not specified for 1956 crop, 7 CFR 722.777, 722.778; 1957 crop—until December 31, 1959, 7 CFR 722.877, 722.878 (retention: 722.880)

6.4 *Buyers and transferees of upland cotton identified by marketing certificates.* To keep copy of report of transactions (Form MQ-91—Cotton (Upland)).

Retention period: Not specified for 1956 crop, 7 CFR 722.777, 722.778; 1957 crop—until December 31, 1959, 7 CFR 722.877, 722.878 (retention: 722.880)

6.5 *Warehousemen, ginners, buyers, processors, common carriers, and other persons handling upland cotton from, for, or on behalf of the producer.* To keep records concerning such cotton so that the accuracy of any reports or other records that may be required can be checked.

Retention period: Not specified for 1956 crop, 7 CFR 722.779; 1957 crop—until December 31, 1959, 7 CFR 722.879 (retention: 722.880)

6.6 *Producers of upland cotton marketed to persons not within the United States.* To keep copy of certificate showing name and address of buyer or transferee.

Retention period: Not specified for 1956 crop, 7 CFR 722.780; 1957 crop—until December 31, 1959, 7 CFR 722.882

6.7 *Ginners of extra long staple cotton.* To keep for each bale or lot less than a bale records showing (a) date of ginning; (b) name of the operator of the farm on which produced; (c) name of the producer; (d) county and State in which produced; (e) gin bale number or mark; (f) serial number of the gin ticket or receipt; (g) gross weight of each bale and net weight of each lot less than a bale; and (h) kind of bagging used if other than jute.

Retention period: \* 1956 crop—until December 31, 1958, 7 CFR 722.1376; 1957

crop—until December 31, 1959, 7 CFR 722.1476 (retention: 722.1480)

6.8 *Buyers and transferees of extra long staple cotton.* To keep for each bale or lot less than a bale records showing (a) name and address of producer from whom purchased; (b) date purchased; (c) original gin bale number or other information showing origin and weight of cotton; (d) number of pounds in each bale and lot purchased; and (e) penalties to be collected, if any.

Retention period: \* 1956 crop—until December 31, 1958, 7 CFR 722.1377, 722.1378; 1957 crop—until December 31, 1959, 7 CFR 722.1477, 722.1478 (retention: 722.1480)

6.9 *Buyers and transferees of extra long staple cotton not identified by marketing cards, marketing certificates, or loan documents.* To keep copy of report showing (a) name and address of the producer from whom purchased; (b) date purchased; (c) original gin bale number or other information showing original source of the cotton; (d) net weight of each bale or lot less than a bale; and (e) amount of penalty collected, if any.

Retention period: Not specified for 1956 crop, 7 CFR 722.1377, 722.1378; 1957 crop—until December 31, 1959, 7 CFR 722.1477, 722.1478 (retention: 722.1480)

6.10 *Buyers and transferees of extra long staple cotton identified by marketing certificates.* To keep copy of report of transaction (Form MQ-91—Cotton (ELS)).

Retention period: Not specified for 1956 crop, 7 CFR 722.1377, 722.1378; 1957 crop—until December 31, 1959, 7 CFR 722.1477, 722.1478 (retention: 722.1480)

6.11 *Warehousemen, ginners, buyers, processors, common carriers, and other persons handling extra long staple cotton from, for, or on behalf of the producer.* To keep records concerning such cotton, so that the accuracy of any reports or other records that may be required can be checked.

Retention period: Not specified for 1956 crop, 7 CFR 722.1379; 1957 crop—until December 31, 1959, 7 CFR 722.1479 (retention: 722.1480)

6.12 *Producers of extra long staple cotton marketed to persons not within the United States.* To keep copy of certificate showing name and address of buyer or transferee.

Retention period: Not specified for 1956 crop, 7 CFR 722.1380; 1957 crop—until December 31, 1959, 7 CFR 722.1482

6.13 *Producers and producer-manufacturers of cigar-filled tobacco, cigar-filler and binder tobacco, and cigar-binder tobacco under marketing quota regulations.* To keep copies of specified reports on disposition of tobacco.

Retention period: \* 1955-56 marketing year—until September 30, 1958, 7 CFR 723.652, 723.661; 1956-57 year—until September 30, 1959, 7 CFR 723.752, 723.761; 1957-58 year—until September 30, 1960, 7 CFR 723.852, 723.861

\* As specified, or longer if requested by the State administrative officer or the Director, Tobacco Division, CSS.

6.14 *Buyers of cigar-filler tobacco, cigar-filler and binder tobacco, and cigar-binder tobacco under marketing quota regulations.* To keep records with respect to each sale of tobacco made by producer to buyer, and to furnish the name of the farm operator and the amount of each grade of tobacco obtained from the grading of tobacco from each farm; also to record other specified information and maintain records of sale and disposition of tobacco; and to keep copies of required reports.

Retention period: \* 1955-56 marketing year—until September 30, 1958, 7 CFR 723.653, 723.654, 723.661; 1956-57 year—until September 30, 1959, 7 CFR 723.753, 723.754, 723.761; 1957-58 year—until September 30, 1960, 7 CFR 723.853, 723.854, 723.861

6.15 *Truckers and persons engaged in sorting, stemming, packing, or otherwise processing cigar-filler tobacco, cigar-filler and binder tobacco, and cigar-binder tobacco.* To keep complete and detailed records containing specified information concerning each lot of tobacco received and copies of required reports.

Retention period: \* 1955-56 marketing year—until September 30, 1958, 7 CFR 723.656, 723.661; 1956-57 year—until September 30, 1959, 7 CFR 723.756, 723.761; 1957 year—until September 30, 1960, 7 CFR 723.856, 723.861

6.16 *Producers of burley and flue-cured tobacco.* To keep copies of reports with respect to disposition of tobacco marketed and (a) number of acres harvested, (b) total production, (c) amount on hand and its location, and (d) for each lot marketed, name and address of person to or through whom marketed, gross price, number of pounds marketed, and date of marketing.

Retention period: \* 1955-56 marketing year—until June 30, 1958, for flue-cured tobacco and until September 30, 1958, for burley tobacco, 7 CFR 725.652, 725.661; for 1956-57 year—until June 30, 1959, for flue-cured tobacco and until September 30, 1959, for burley tobacco, 7 CFR 725.752, 725.761; 1957-58 year—until June 30, 1960, for flue-cured tobacco and until September 30, 1960, for burley tobacco, 7 CFR 725.852, 725.861

6.17 *Warehousemen handling burley and flue-cured tobacco.* To keep records that will permit furnishing detailed information of all transactions.

Retention period: \* 1955-56 marketing year—until June 30, 1958, for flue-cured tobacco and until September 30, 1958, for burley tobacco, 7 CFR 725.653, 725.661; for 1956-57 year—until June 30, 1959, for flue-cured tobacco and until September 30, 1959, for burley tobacco, 7 CFR 725.753, 725.761; 1957-58 year—until June 30, 1960, for flue-cured tobacco and until September 30, 1960, for burley tobacco, 7 CFR 725.853, 725.861

6.18 *Dealers handling burley and flue-cured tobacco.* To keep records that will permit furnishing detailed information of all transactions.

Retention period: \* 1955-56 marketing year—until June 30, 1958, for flue-cured tobacco and until September 30, 1958, for burley tobacco, 7 CFR 725.654, 725.661; for 1956-57 year—until June 30, 1959, for

\* As specified, or longer if requested by the Director, Cotton Division, CSS.

flue-cured tobacco and until September 30, 1959, for burley tobacco, 7 CFR 725.754, 725.761; 1957-58 year—until June 30, 1960, for flue-cured tobacco and until September 30, 1960, for burley tobacco, 7 CFR 725.854, 725.861

6.19 *Truckers and persons redrying, prizing, or stemming burley and flue-cured tobacco.* To keep complete and detailed records containing specified information concerning each lot of tobacco received and copies of required reports.

Retention period: \* 1955-56 marketing year—until June 30, 1958, for flue-cured tobacco and until September 30, 1958, for burley tobacco, 7 CFR 725.856, 725.861; 1957-58 year—until June 30, 1959, for flue-cured tobacco and until September 30, 1959, for burley tobacco, 7 CFR 725.756, 725.761; 1957-58 year—until June 30, 1960, for flue-cured tobacco and until September 30, 1960, for burley tobacco, 7 CFR 725.856, 725.861

6.20 *Producers of fire-cured, dark air-cured, and Virginia sun-cured tobacco.* To keep copies of reports with respect to disposition of tobacco marketed and (a) number of acres harvested, (b) total production, (c) amount of tobacco on hand and its location, (d) for each lot marketed, name and address of person to or through whom marketed, gross price, number of pounds marketed, and date of marketing.

Retention period: \* 1955-56 marketing year—until September 30, 1958, 7 CFR 726.652, 726.661; for 1956-57 year—until September 30, 1959, 7 CFR 725.752, 725.761; 1957-58 year—until September 30, 1960, 7 CFR 725.852, 725.861

6.21 *Warehousemen handling fire-cured, dark air-cured, and Virginia sun-cured tobacco.* To keep records that will permit furnishing detailed information of all transactions.

Retention period: \* 1955-56 marketing year—until September 30, 1958, 7 CFR 726.653, 726.661; 1956-57 year—until September 30, 1959, 7 CFR 725.753, 725.761; 1957-58 year—until September 30, 1960, 7 CFR 725.853, 725.861

6.22 *Dealers handling fire-cured, dark air-cured, and Virginia sun-cured tobacco.* To keep records that will permit furnishing detailed information of all transactions.

Retention period: \* 1955-56 marketing year—until September 30, 1958, 7 CFR 726.654, 726.661; 1956-57 year—until September 30, 1959, 7 CFR 725.754, 725.761; 1957-58 year—until September 30, 1960, 7 CFR 725.854, 725.861

6.23 *Truckers and persons redrying, prizing, or stemming fire-cured, dark air-cured, and Virginia sun-cured tobacco.* To keep complete and detailed records containing specified information concerning each lot of tobacco received, and copies of required reports.

Retention period: \* 1955-56 marketing year—until September 30, 1958, 7 CFR 726.656, 726.661; 1956-57 year—until September 30, 1959, 7 CFR 725.756, 725.761

\* As specified, or longer if requested by the State administrative officer or the Director, Tobacco Division, CSS.

725.761; 1957-58 year—until September 30, 1960, 7 CFR 725.856, 725.861

6.24 *Producers of Maryland tobacco.* To keep copies of reports with respect to disposition of tobacco produced showing (a) number of fields and acres harvested, (b) total pounds produced, (c) amount on hand and its location, and (d) for each lot marketed, name and address of person through whom marketed, number of pounds marketed, gross price, and date of marketing.

Retention period: \* 1956-57 marketing year—until September 30, 1959, 7 CFR 727.752, 727.761; 1957-58 year—until September 30, 1960, 7 CFR 727.852, 727.861

6.25 *Warehousemen handling Maryland tobacco.* To keep records that will permit furnishing detailed information on all transactions.

Retention period: \* 1956-57 marketing year—until September 30, 1959, 7 CFR 727.753, 727.761; 1957-58 year—until September 30, 1960, 7 CFR 727.853, 727.861

6.26 *Dealers handling Maryland tobacco.* To keep complete and detailed records showing all purchases and resales of tobacco made by or for the dealer, and resales of tobacco bought from crops produced prior to 1956 (for 1956-57 marketing year) and prior to 1957 (for 1957-58 marketing year); and to keep copies of required reports.

Retention period: \* 1956-57 marketing year—until September 30, 1959, 7 CFR 727.754, 727.761; 1957-58 year—until September 30, 1960, 7 CFR 727.854, 727.861

6.27 *Truckers and persons redrying, prizing, or stemming Maryland tobacco.* To keep complete and detailed records containing specified information concerning each lot of tobacco received, and copies of required reports.

Retention period: \* 1956-57 marketing year—until September 30, 1959, 7 CFR 727.756, 727.761; 1957-58 year—until September 30, 1960, 7 CFR 727.859, 727.861

6.28 *Wheat producers, warehousemen, elevator operators, feeders, processors, and buyers.* To keep records of wheat transactions (as specified in the regulations).

Retention period: 2 calendar years beyond the calendar year in which the marketing year ends and indefinite. 1955 marketing year—7 CFR 728.586, 728.587, 728.590; 1956 year—7 CFR 728.687, 728.688, 728.691; 1957 year—7 CFR 728.787, 728.788, 728.791

6.29 *Peanut producers.* To keep copies of specified reports on disposition of peanuts produced and marketed.

Retention period: \* 1955-56 marketing year—until July 31, 1958, 7 CFR 729.661, 729.667; 1956-57 year—until July 31, 1959, 7 CFR 729.761, 729.767; 1957 and subsequent crops—3 years following end of pertinent marketing year, 7 CFR 729.857, 729.863

\* As specified, or longer if requested by the Director, Oils and Peanuts Division, CSS.

6.30 *Peanut buyers.* To keep detailed records of peanuts marketed and sales memoranda with respect to purchases of farmers stock peanuts.

Retention period: \* 1955-56 marketing year—until July 31, 1958, 7 CFR 729.662, 729.667; 1956-57 year—until July 31, 1959, 7 CFR 729.762, 729.767; 1957 and subsequent crops—3 years following end of pertinent marketing year, 7 CFR 729.858, 729.863

6.31 *Peanut shellers purchasing or retaining shelled peanuts.* To keep record of such purchases or acquisitions (form prescribed).

Retention period: \* 1955-56 marketing year—until July 31, 1958, 7 CFR 729.662, 729.667; 1956-57 year—until July 31, 1959, 7 CFR 729.762, 729.767; 1957 and subsequent crops—3 years following end of pertinent marketing year, 7 CFR 729.858, 729.863

6.32 *Peanut shellers not purchasing or retaining shelled peanuts.* To keep records of the shellings of each lot of peanuts (form prescribed).

Retention period: \* 1955-56 marketing year—until July 31, 1958, 7 CFR 729.663, 729.667; 1956-57 year—until July 31, 1959, 7 CFR 729.763, 729.767; 1957 and subsequent crops—3 years following end of pertinent marketing year, 7 CFR 729.859, 729.863

6.33 *Rice producers, warehousemen, mill or elevator operators, or processors, and buyers.* To keep records of rice transactions as prescribed.

Retention period: 2 calendar years beyond the calendar year in which the marketing year ends. 1955 crop—7 CFR 730.687, 730.688, 730.691; 1956 crop—7 CFR 730.788, 730.789, 730.792; 1957 crop—7 CFR 730.888, 730.889, 730.892

#### IMPORT QUOTAS AND FAIR WAGE RATES UNDER THE SUGAR ACT

6.34 *Importers or persons bringing sugar and liquid sugar into the continental United States from domestic offshore areas and foreign countries.* To keep records of operations and transactions pertaining to sugar and liquid sugar including detailed information for each unit of sugar tested and for each processing facility.

Retention period: 2 years following end of calendar year in which sugar is imported or brought into the United States. 7 CFR 810.9

6.35 *Persons marketing sugar and liquid sugar produced from sugar beets and sugar cane grown in the continental United States.* To keep record of processings, receipts and marketings of mainland sugar.

Retention period: 5 years following the end of the calendar year in which sugar is marketed. 7 CFR 815.7

6.36 *Importers (individuals, partnerships, corporations, associations, or bonded importers of sugar for reexport).* To keep records of transactions in sugar or liquid sugar.

Retention period: 2 years from the date of the exportation of sugar covered by such bond. 7 CFR 818.5

6.37 *Persons importing, using, or marketing sugar for alcohol or livestock*

feed. To keep records of transactions in or uses of such sugar or liquid sugar or any other necessary records.

Retention period: Not less than 2 years from the date of entry or marketing of such sugar or liquid sugar, or from date of acquisition of such sugar or liquid sugar by the user. 7 CFR 819.3

6.38 *Employers of Virgin Island apprentice operators of mechanical loaders and tractors in the sugar industry.* To keep a copy of the certificate of learner or apprentice issued by the St. Croix Municipal Wage Commissioner.

Retention period: Not specified. 7 CFR 868.7

6.39 *Employers of Virgin Island handicapped workers in the sugar industry.* To keep a copy of the certificate of individual worker impairment issued by the St. Croix Municipal Council Wage Commissioner.

Retention period: Not specified. 7 CFR 868.7

## 7. Commodity Stabilization Service and Commodity Credit Corporation

7.1 *Cooperative marketing associations of producers participating in the Rice Loan and Purchase programs.* To maintain records of the total quantity of rough rice acquired by or delivered to the association from all sources, the quantity of eligible rice delivered by eligible producer members, and separate records of both eligible and ineligible rice.

Retention period: 1954 crop—at least until May 1, 1960, 6 CFR 421.577; 1955 crop—at least until May 1, 1961, 6 CFR 421.1337

7.2 *Borrowers under Milk and Butterfat Price Support program from the Commodity Credit Corporation.* To keep complete and accurate records and accounts showing all details incident to acquisition and disposition of inventories of all types of milk solids products for which loans made.

Retention period: 3 years after March 31, 1955, or 2 years after date of audit by CCC. 6 CFR 430.175

7.3 *Cottonseed crushers participating in the 1954 Cottonseed Price Support program.* To keep complete and detailed records as specified with respect to all purchases of cottonseed and other specified transactions.

Retention period: At least 2 years from the last date any of the products tendered by the crusher have been delivered. 6 CFR 443.1044

7.4 *Cooperative associations of producers participating in the tung nut Price Support program.* To maintain detailed records as specified pertaining to quantities of tung nuts and tung nut oil obtained and processed.

Retention period: 1956 crop—until July 1, 1959, 6 CFR 443.1264; 1957 crop—until July 1, 1960, 6 CFR 443.1364

7.5 *Peanut shellers participating in the Peanut Price Support program.* To keep accounts with respect to the production and purchase of No. 2 peanuts and farmers stock peanuts from which No. 2 peanuts were produced, including types, grades, and quantity, names and

addresses of producers, and date and place received.

Retention period: 2 years after the last No. 2 peanuts are delivered to CCC. 6 CFR 446.729, 446.829, 446.929

7.6 *Mohair producers participating in the Payment Program for Mohair, and their marketing agencies.* To maintain books, records, and accounts showing the marketing of mohair on which an application for payment is based.

Retention period: 1955 program, until April 1, 1959. 6 CFR 468.39

7.7 *Handlers participating in the 1954 Wool Price Support program.* To keep authorization from pool manager to represent him and pool manager's assurance to comply with all requirements of the program.

Retention period: Not specified. 6 CFR 472.521

7.8 *Pool managers and member-associations participating in the 1954 Wool Price Support program.* To keep agreements or other documents showing membership and authorization to handler.

Retention period: Not specified. 6 CFR 472.522

7.9 *Wool producers participating in the Incentive Payment Program for Shorn Wool, and their marketing agencies.* To maintain books, records, and accounts showing: for the 1955 program—the marketing of wool on which application for payment is based; for the 1956, 1957, and 1958 programs—purchases of lambs on and after April 1, 1956, and marketing of wool (and/or lambs for the 1957 and 1958 programs) on which application is based.

Retention period: 1955 program—until April 1, 1959, 6 CFR 472.618; 1956 program—until April 1, 1960, 6 CFR 472.717; 1957 program—until April 1, 1961, 6 CFR 472.824; 1958 program—until April 1, 1962, 6 CFR 472.948

7.10 *Lamb and yearling producers participating in the Payment Program for Lambs and Yearlings (Pulled Wool), and persons furnishing evidence to an applicant to enable him to receive payment under the program.* To maintain books, records, and accounts showing: for the 1955 program—the marketing and slaughtering of lambs and yearlings on which an application for payment is based; for the 1956 program—purchases of unshorn lambs on or after April 1, 1956, and marketing of unshorn lambs on which application for payment is based.

Retention period: 1955 program—until April 1, 1959, 6 CFR 472.666; 1956 program—until April 1, 1960, 6 CFR 472.764

7.11 *Dealers selling designated surplus feed grains or approved mixed feed to farmers under the Emergency Feed Program.* To maintain books and records which will permit verification of all transactions with regard to farmer's purchase orders and dealer's certificates.

Retention period: 1956 program—until July 1, 1960, 6 CFR 475.33; 1957 program—at least 3 full years following exchange of the purchase order for dealer's certificate, 6 CFR 475.46; or to be kept longer if requested by the Commodity Credit Corporation.

7.12 *State agencies distributing feed grain under Disaster Relief programs.* To maintain records pertaining to the receipt and distribution of feed grain delivered by CCC.

Retention period: Until January 1, 1961. 6 CFR 476.108

7.13 *Exporters participating in the Commodity Credit Corporation's wheat and wheat flour export payment programs under the International Wheat Agreement.* To keep accurate records showing sales and deliveries of wheat or flour exported or to be exported in connection with the programs.

Retention period: 2 years after date of export. 6 CFR 481.670, 481.770, 483.177, 483.277

7.14 *Cotton products exporters (and affiliates and subsidiaries) participating in the Cotton Products Export Program.* To keep books, records, accounts, and other documents and papers pertinent to any transaction under the program.

Retention period: At least 3 years after the date of last payment under any sales registration. 6 CFR 482.14

7.15 *Organizations receiving food commodities under section 416 of Agricultural Act of 1949.* To maintain records of distribution and submit reports as directed.

Retention period: Not specified. 6 CFR 501.105

## 8. Farmers Home Administration

8.1 *Farm ownership borrowers.* To maintain annual record book (Form FHA-195 "Farm Family Record Book").

Retention period: Until summarized and reflected in the Agency's official records. 6 CFR 337.1

8.2 *Group services (a means by which two or more farmers may provide themselves with such services, equipment, and facilities which they could not otherwise obtain individually on an economically sound basis) financed in whole or part by FHA.* To maintain such records as are necessary to provide information on which to determine results of operation and to aid in future planning.

Retention period: Until summarized and reflected in the Agency's official records. 6 CFR 344.6

8.3 *Renters of Farm Ownership farms.* To be encouraged to keep records of farming operations.

Retention period: Until summarized and reflected in the Agency's official records. 6 CFR 372.6

## 9. Federal Crop Insurance Corporation

9.1 *Insured under Federal Crop Insurance Corporation.* To keep records of harvesting, storage, shipment, sale, or other disposition of all flax, corn, tobacco, wheat, cotton, multiple crops, dry edible beans, citrus, soybeans, barley, and peaches produced on each insurance unit covered by the contract, and separate records showing the same information for production on any uninsured acreage in the county in which he has an interest.

Retention period: 2 years after time of loss. Through 1957 crop year (1958 crop year for multiple crops, citrus, peaches, and some wheat and barley con-

(tracts), as follows: flax—7 CFR 415.10, sec. 27; corn—7 CFR 416.10, sec. 27; tobacco—7 CFR 417.8, sec. 19; wheat—7 CFR 418.6, sec. 18, 418.210, sec. 26; cotton—7 CFR 419.7, sec. 18; multiple crops—7 CFR 420.8, sec. 17; dry edible beans—7 CFR 421.6, sec. 18; citrus—7 CFR 422.6, sec. 18; soybeans—7 CFR 423.6, sec. 17; barley—7 CFR 424.6, sec. 18; and peaches—7 CFR 425.6, sec. 18, 425.26, sec. 18. 1958 and succeeding crop years for dry edible beans, cotton, corn, flax, soybeans, tobacco, and some barley and wheat contracts—7 CFR 401.11, sec. 19

### 10. Forest Service

10.1 Pilots navigating aircraft within airspace reservation over certain areas of Superior National Forest in Minnesota. To keep records and reports of flights within said airspace reservations for reasons of safety or conducting rescue operations.

Retention period: Not specified. 36 CFR 251.28, 251.29

## II. DEPARTMENT OF COMMERCE

### 1. Business and Defense Services Administration

1.1 Persons in the United States participating in transactions covered by BDSA Regulation 3. To keep records of receipts and deliveries in sufficient detail to permit the determination, after audit, of compliance of each transaction with provisions of BDSA Regulation 3 (Operations of the Priorities and Allocations System between Canada and the United States).

Retention period: At least 3 years. 32A CFR Ch. VI, BDSA Reg. 3, sec. 7 (a)

1.2 Individuals, corporations, partnerships, associations, or any other organized groups of persons participating in any transaction covered by Defense Materials System Regulations 1 and 2. To keep accurate and complete records of receipts and deliveries (including records of allotments received and made) in sufficient detail to permit the determination, after audit, whether each transaction complies with the provisions of DMS Reg. 1—Basic Rules of the Defense Materials System; and DMS Reg. 2—Construction under the Defense Materials System, as applicable.

Retention period: For at least 2 years. 32A CFR Ch. VI, DMS Reg. 1, sec. 25 (a) and (b); DMS Reg. 2, sec. 21 (a) and (b)

1.3 Individuals, corporations, partnerships, associations, or any other organized groups of persons participating in any transaction covered by BDSA Order M-107. To keep accurate and complete records of receipts and deliveries in sufficient detail to permit the determination, after audit, whether each transaction complies with the provisions of BDSA Order M-107—Titanium Mill Products.

Retention period: For at least 2 years. 32A CFR Ch. VI, Order M-107, sec. 7 (a)

1.4 Individuals, corporations, partnerships, associations, or any other organized groups of persons participating in any transaction covered by BDSA

(formerly NPA) Regulation 2 and BDSA (formerly NPA) Orders M-1A, M-5A, M-17, M-41, and M-43A. To keep accurate and complete records of receipts, deliveries, inventories, production, and use, in sufficient detail to permit the determination, after audit, whether each transaction complies with the provisions of BDSA Reg. 2—Basic Rules of the Priorities System; BDSA Order M-1A—Iron and Steel; BDSA Order M-5A—Aluminum; BDSA Order M-17—Components or Parts; BDSA Order M-41—Metalworking Machines; Delivery; BDSA Order M-43A—Construction Machinery; Distribution, as applicable to such transaction.

Retention period: For at least 3 years. 32A CFR Ch. VI, BDSA Reg. 2, sec. 24 (a); Order M-1A, sec. 19 (a); Order M-5A, sec. 15 (a); Order M-17, sec. 8 (a); Order M-41, sec. 13 (a); Order M-43A, sec. 9 (a)

1.5 Individuals, corporations, partnerships, associations, or any other organized groups of persons participating in any transactions covered by BDSA (formerly NPA) Regulation 6—Transfer of Quotas and Ratings; Transfer of a Business as a Going Concern. To keep accurate and complete records in sufficient detail to permit the determination, after audit, whether each such transaction complies with the provisions of that regulation.

Retention period: For at least 3 years. 32A CFR Ch. VI, BDSA Reg. 6, sec. 8 (a)

1.6 Persons participating in transactions covered by BDSA Order M-1B. To keep records of receipts and deliveries in sufficient detail to permit the determination, after audit, of compliance of each transaction with provisions of Order M-1B (Nickel Alloys).

Retention period: At least 3 years. 32A CFR Ch. VI, Order M-1B, sec. 13 (a)

1.7 Producers and distributors of copper controlled materials, producers of intermediate shapes, and users of copper raw materials. (BDSA Order M-11A—Copper and Copper Base Alloys). To keep accurate and complete records of purchases, receipts, inventories, production, use, sales and deliveries of copper controlled materials, intermediate shapes, and copper raw materials. Such records shall include, but shall not be limited to, all authorized controlled material orders, certified orders and directives received by such persons, and copies of all authorized controlled material orders, rated orders, and certified orders placed by such persons.

Retention period: At least 3 years. 32A CFR Ch. VI, Order M-11A, sec. 12 (a)

1.8 Individuals, corporations, partnerships, associations, or any other organized group of persons participating in any transaction covered by BDSA Order M-108—Argon. To keep accurate and complete records of such transactions, including all rated orders and directives received by such persons pertaining to argon, copies of all rated orders for argon placed by such persons, and records of all purchases, receipts, inventories, production, use, sales and deliveries of argon. Records shall be maintained in sufficient

detail to permit the determination, after audit, whether each transaction complies with the provisions of Order M-108—Argon.

Retention period: At least 3 years after date of transaction. 32A CFR Ch. VI, Order M-108, sec. 6 (a)

### 2. Civil Aeronautics Administration

Note: For additional interpretations and implementations of the Administration see Civil Aeronautics Board.

2.1 Manufacturers of aircraft. To keep at factory, for all models type certificated under the delegation option procedures, current records containing the following: (a) Technical data file for each type aircraft, (b) complete inspection record for each airplane produced, (c) report required to be submitted with the original application for the production certificate, (d) factory inspection reports, (e) records of all major repairs and alterations performed.

Retention period: Technical data, report submitted with application, and repair records, for duration of manufacturers operations; inspection records, 2 years. 14 CFR 410.32, 410.33, 410.38

2.2 Contractors for construction of public airports. To keep payroll records during the course of the work for all laborers and mechanics as specified in the section cited.

Retention period: 3 years. 14 CFR 550.7

2.3 Sponsors of the construction of public airports. To keep records of all affidavits and copies of payroll furnished by the contractor.

Retention period: 3 years from the date of the completion of the contract. 14 CFR 550.7

2.4 Sponsors of the construction of public airports. To retain in its files documentary evidence such as invoices, cost estimates and payrolls supporting each item for project cost. Also evidence of all payments for items of project costs including vouchers, canceled checks or warrants and receipts for cash payments.

Retention period: Until final payment. 14 CFR 550.8

2.5 Sponsors of public airports. To keep, after the completion of the project and during the term of these covenants, a current system of airport accounts and records, sufficient to provide annual statements of income and expenses. Also all airport records affecting the airport, including deeds, leases, operations, and use agreements, regulations and other instruments.

Retention period: Term of covenant, but not to exceed 20 years. 14 CFR 550.11

2.6 Petitioners for reimbursement for cost of rehabilitation or repair to public airports. To secure and retain in their files documentary evidence of costs and payments therefor such as invoices, cost estimates, payrolls, vouchers, canceled checks or warrants, and receipts.

Retention period: Until final payment. 14 CFR 560.15

2.7 Airport traffic control tower personnel. (a) Voice records. To provide

for the continuous recordings of radio transmissions by changing voice records promptly, as they are completed, at locations where voice recorders are installed.

(b) *Written records.* To record air route traffic control messages and clearances, flight plans received from pilot (either by radio, interphone, or telephone) on appropriate forms and to maintain airport traffic control operating forms.

Retention period: Not specified. 14 CFR 617.66

### 3. Bureau of Foreign Commerce

3.1 *Persons requesting Certificate of Eligibility to participate in the British Token Import Plan.* To keep available for inspection documentary evidence supporting data supplied in Request for Certification.

Retention period: Not specified. 15 CFR 361.3

3.2 *Persons participating in the British Token Import Plan.* To keep documents constituting evidence of an "accepted order" submitted in support of an application for Token Quota Vouchers.

Retention period: 3 years from the date of receipt by the Department of the application for Token Quota Vouchers covering accepted orders. 15 CFR 361.4

3.3 *Persons participating in the British Token Import Plan.* To keep documents constituting evidence of an "accepted order" submitted in support of an application for Token Quota Vouchers to share in Token Quota Balances.

Retention period: 3 years from the date of receipt by the Department of the application for such Token Quota Vouchers covering accepted orders. 15 CFR 361.7

3.4 *Holders of U. S. Import Certificates selling or transferring commodities covered by such certificates.* To secure and retain a written acceptance by the purchaser or transferee of all obligations imposed under the export regulations of the United States.

Retention period: 3 years. 15 CFR 368.1

3.5 *Executors of Import Certificates where resale or transfer of commodities covered by Import Certificate occurs before delivery.* To secure and retain written acceptance by purchaser or transferee of obligation to provide delivery verification.

Retention period: 3 years. 15 CFR 368.1

3.6 *Exporters of surplus agricultural commodities.* To obtain and keep available for inspection, upon demand, by the Bureau of Foreign Commerce, documents of acknowledgment from foreign purchasers and documents constituting evidence of the contract of purchase and sale.

Retention period: 3 years. 15 CFR 371.8

3.7 *Applicants for export licenses.* To keep documents constituting evidence of an order and of facts relating to the purchase transaction as specified in section cited.

Retention period: 3 years from date of receipt of the application by the Bureau as shown on Form IT- or FC-116. 15 CFR 372.4

3.8 *Applicants for export licenses.* To keep the originals of any copies of documents submitted in support of applications.

Retention period: 3 years from date of receipt of the license application by the Department (as shown on Form IT- or FC-116). 15 CFR 372.9

3.9 *Applicants for a time limit license.* To keep records of the documentary evidence of the prescribed relationship with each consignee.

Retention period: 3 years from the date of receipt of the application (as shown on Form IT- or FC-116). 15 CFR 377.3

3.10 *Consignee-distributor under foreign distribution licenses.* To keep records of orders relating to reexportations.

Retention period: 3 years from date of reexportation. 15 CFR 378.4

3.11 *Transferors and transferees of export licenses.* To keep records of all documents evidencing the order covered by these licenses.

Retention period: 3 years from date of certification. 15 CFR 380.1

### Foreign Trade Zones Board

3.12 *Grantees of foreign trade zones.* To keep books, records, and accounts in the form and manner prescribed in "Uniform System of Accounts, Records and Reports," approved February 6, 1939.

Retention period: Not specified. 15 CFR 400.1002a

### 4. Maritime Administration

4.1 *General agents (shipping companies) or their subcontractors and berth agents.* To keep books, records, documents and accounts (which shall be the property of the U. S.), relating to the activities, maintenance and business of vessels covered by or involving transactions related to Service Agreements as prescribed in AGE-1—General Agents, Agents and Berth Agents.

Retention period: Until completion of audit.\* 32A CFR Ch. XVIII, AGE-1, sec. 2 (b), General Agents service agreement, Art. 3 (g) (1) and Art. 14; Berth Agents service agreement, Art. 3 (e) (1) and Art. 14

4.2 *Agents entering into service agreements.* To keep separate sets of books of accounts to record the various transactions in connection with procedural rules for financial transactions under agency agreements.

Retention period: Until completion of audit.\* 32A CFR Ch. XVIII, FIS-1, sec. 1

4.3 *Agents entering into service agreements.* To keep the originals of all documents, at his principal office, including authorizations, for facilities, services and supplies and complete tariffs and port schedules covering charges at domestic and foreign ports incident to the operation of the vessels assigned under

\*After audit by the General Accounting Office, the Maritime Administration will take custody of the records.

the procedural rules for financial transactions under agency agreements.

Retention period: Until completion of audit.\* 32A CFR Ch. XVIII, FIS-1, secs. 9 and 13

4.4 *General agents.* To prepare monthly invoices for compensation earned during preceding month under the applicable provisions of NSA Order No. 47 (AGE-4) and record in agency account books.

Retention period: Until completion of audit.\* 32A CFR Ch. XVIII, FIS-2, sec. 3 (a) (1) and sec. 5

4.5 *General agents.* To keep originals of statements or credit memoranda for return premiums for all vessels insured with Underwriters pursuant to INS-1—Maritime Protection and Indemnity Insurance Instructions Under General Agency and Berth Agency Agreements.

Retention period: Until completion of audit.\* 32A CFR Ch. XVIII, INS-1, sec. 7 (b)

4.6 *General agents.* To keep records to account, if required, for the purchase, delivery to the Master, receipts from sales, condemnations, transfers and all other transactions in connection with slop chests.

Retention period: Until completion of audit.\* 32A CFR Ch. XVIII, OPR-1, sec. 2 (e)

4.7 *Masters.* To keep records and logs disclosing receipts for the quantities of slop chest items delivered aboard ship.

Retention period: Until completion of audit.\* 32A CFR Ch. XVIII, OPR-1, sec. 3 (d) and (e)

4.8 *General agents.* To keep a copy of each Job Order, Supplemental Job Order or Worksmalrep Contracts for the maintenance and repair of vessels when work awarded by General Agents.

Retention period: Until completion of audit.\* 32A CFR Ch. XVIII, SRM-1, sec. 3 (a) (1)

4.9 *General agents.* To keep records and supporting documents pertaining to repairs and equipment purchased for repairs to ships so that reports may be made to the Maritime Administration.

Retention period: Until completion of audit.\* 32A CFR Ch. XVIII, SRM-2, sec. 4; SRM-3, sec. 3 (d); SRM-4, sec. 2; SRM-5, sec. 3 (a) and sec. 19

4.10 *Charters of Government-owned dry-cargo vessels.* To keep books, records, and accounts, required under Clause 37 (1), Part II, of Form 705 charter; section 705 of the Merchant Marine Act, 1956.

Retention period: 3 years after a release or final settlement is completed between the Maritime Administration and the charterer. 46 CFR 221.13

4.11 *Operators of vessels newly constructed under Federal Maritime Board ship construction contracts, containing guarantee clauses.* To keep records, including log extracts of all deficiencies, defects, weaknesses, etc., found in the ship while in the operator's custody and operation, and, if possible, the causes thereof; and maintain 12 complete sets of records of the items deemed to be the builder's responsibility, including the

initial report of the deficiency, specifications, itemized costs, and completion certificates for all such work awarded during the guarantee period, and, if possible, the cause of the deficiencies and all related correspondence for use at the time of the Final Guarantee Survey.

Retention period: 3 years after date of the final guarantee survey. 46 CFR 247.4

4.12 *Operators of operating-differential subsidized vessels.* To keep copy of Form MA-140, Summary report on voyage repairs.

Retention period: To be held available for examination when audit is made. 46 CFR 272.8

4.13 *Operating-differential subsidy contractors, and such affiliates, domestic agents, subsidiaries, or holding companies connected with, or directly or indirectly controlling or controlled by, such contractors.* To keep its books, records, and accounts, as the Maritime Administration shall require, relating to the maintenance, operation, and servicing of the vessels, services, routes, and lines.

Retention period: 2 years after final release or settlement agreement is completed between the Maritime Administration/Federal Maritime Board and the contractor. 46 CFR 282.00, 282.01, 292.3

4.14 *Operating-differential subsidy contractors.* To keep records supporting entries to notes and accounts receivable from officers and employees and subsidiary accounts.

Retention period: 2 years after final release or settlement agreement is completed between the Maritime Administration/Federal Maritime Board and the contractor. 46 CFR 282.364.

4.15 *Contractors and subcontractors.* To keep accounts, books, documents, memoranda, minutes and records of every kind involving cost of performing a contract or subcontract subject to inspection and audit by the Administration.

Retention period: 2 years after the final determination and acceptance of payment by the Maritime Administration. 46 CFR 285.5

4.16 *Contractors and subcontractors.* To keep books and records in such manner that a proper determination of profit can be made therefrom.

Retention period: 2 years after the contractor or subcontractor has made payment of excess profits as determined by the Maritime Administration. 46 CFR 285.35

4.17 *Operators of operating-differential subsidy agreements and depositories.* To keep certified copies of resolutions authorizing the establishment of special and construction reserve funds involved.

Retention period: 2 years after final release or settlement agreement is completed between the Maritime Administration/Federal Maritime Board and the operator. 46 CFR 286.1, 287.8

4.18 *Taxpayers establishing construction reserve funds.* To keep such records as the Commissioner of Internal Revenue or the Maritime Administration may require.

Retention period: 6 months after the termination or closing out of the reserve fund. 46 CFR 287.24

4.19 *Operators of operating-differential subsidy agreements.* To keep all working papers (irrespective of by whom prepared) in support of the various statements comprising annual and final accountings.

Retention period: Until a final release or settlement agreement is completed between the Maritime Administration/Federal Maritime Board and the operator. 46 CFR 292.8

4.20 *Citizen applicants to purchase or charter a war-built vessel.* To keep books, records, and accounts available for examination as deemed necessary by the Maritime Commission to verify financial statements submitted.

Retention period: Not specified. 46 CFR 299.8

4.21 *Purchasers of war-built vessels.* To keep books, records and accounts available for examination and audit as may be required by the Maritime Administration.

Retention period: Until a final release or settlement agreement is completed between the Maritime Administration and the purchaser. 46 CFR 299.21

4.22 *Charterers of war-built vessels.* To keep books, records and accounts relating to the vessel in such form as the Maritime Administration may prescribe available for examination and audit.

Retention period: 2 years after final release or settlement agreement is completed between the Maritime Administration/Federal Maritime Board and the charterer. 46 CFR 299.31

4.23 *Charterers of war-built vessels, Government-owned dry-cargo vessels, and war-built dry-cargo vessels.* To keep books, records and accounts relating to the management, operations, conduct of the business of and maintenance of the vessels covered by the agreement in accordance with the "Uniform System of Accounts" and under such regulations as may be prescribed by the owner: *Provided*, That if the Charterer is subject to the jurisdiction of the Interstate Commerce Commission, the Administration will not require the duplication of books, records and accounts required to be kept in some other form by the Interstate Commerce Commission.

Retention period: 2 years after final release or settlement agreement is completed between the Maritime Administration/Federal Maritime Board and the charterer. 46 CFR 299.39, 299.130, 299.202

4.24 *Charterers of war-built vessels.* To keep cost records or other sound accounting evidence for purpose of supporting claims, if any, for post-redelivery overhead expenses.

Retention period: 2 years after final release or settlement agreement is completed between the Maritime Administration/Federal Maritime Board and the charterer. 46 CFR 299.48, 299.52, 299.53

4.25 *Underwriting agents under war risk insurance program for hull, P & I*

*and second seamen.* To keep a full and complete record of all applications, binders and policies, and also record all premiums, charges or deposits required by the terms of the binders of policies; and books; records and accounts covering the operations and activities under the Underwriting Agency Agreement, which shall be the property of the United States represented by the Secretary of Commerce.

Retention period: Until a release is granted by the Maritime Administration, at which time the Maritime Administration will take custody of the records. 46 CFR 308.7

4.26 *Those assured under war risk cargo insurance program.* To keep records in such form and manner that all information available to the assured as to the amounts at risk and the amounts of losses incurred and premiums due can be readily ascertained therefrom by the Maritime Administrator.

Retention period: Until a release is granted by the Maritime Administration, at which time the Maritime Administration will take custody of the records. 46 CFR 308.517

4.27 *Underwriting agents under war risk cargo insurance program.* To keep a full and complete record of all applications, binders, and policies, and also record all premiums, charges, collateral deposit funds and surety bonds required by the terms of the binders and policies; and books, records and accounts covering the operations and activities under the Underwriting Agency Agreement, which shall be the property of the United States represented by the Maritime Administrator.

Retention period: Until a release is granted by the Maritime Administration, at which time the Maritime Administration will take custody of the records. 46 CFR 308.548

4.28 *State marine academies.* To keep records pertaining to academies, officers, instructors, crew cadets, training ships and shore bases, and daily logs of absences, with or without leave, hospitalizations, disenrollments and other analogous data.

Retention period: Personnel records—60 years from date of enrollment; all other records—12 years after final audit. 46 CFR 310.3

## 5. Bureau of Public Roads

5.1 *State highway departments or their agents.* To keep records and all supporting documents pertaining to the cost of construction, inspection, tests, and maintenance of Federal-aid highway projects.

Retention period: 3 years after payment of final voucher. 23 CFR 1.19

## 6. Under Secretary of Commerce for Transportation

6.1 *Ship and aircraft owners, masters, officers, employees and agents participating in transportation.* To retain records of shipments in sufficient detail to permit an audit to determine if the provisions of orders T-1 (Shipping restrictions; Sub Group A, Hong Kong and

Macao). T-2 (Shipping restrictions; Communist China), have been carried out. No changes in the records customarily maintained are required provided such records supply an adequate basis for audit. Records may be retained in microfilm or other photographic copies instead of the originals.

Retention period: At least 2 years. 32A CFR Ch. VII, T-1, sec. 4; T-2, sec. 5

### III. DEPARTMENT OF DEFENSE

#### 1. Office of the Secretary of Defense (Departments of Army, Navy, Air Force)

1.1 *Contractors with negotiated fixed price supply contracts and purchase orders in excess of \$1,000.* A standard "Examination of Records" clause is provided. Must agree to retain and make available to the Comptroller General of the United States or his duly authorized representatives any directly pertinent books, documents, papers, and records involving transactions related to the contract. Must further agree to insert a similar clause in each subcontract under this type of prime contract.

Retention period: 3 years after final payment under the prime contract. 32 CFR 7.104-15. ASPR 7-104.15

1.2 *Subcontractors with contracts or purchase orders in excess of \$1,000 (excluding subcontracts or purchase orders for public utility services at rates established for uniform applicability to the general public) under negotiated fixed price supply contracts and purchase orders in excess of \$1,000.* Must agree that the Comptroller General of the United States or his duly authorized representatives shall have access to and the right to examine any directly pertinent books, documents, papers, and records involving transactions related to the subcontract.

Retention period: 3 years after fixed payment under the subcontract. 32 CFR 7.104-15. ASPR 7-104.15

1.3 *Contractors with cost reimbursement type supply contracts.* A standard "Records" clause is provided. Must agree to maintain books, records, documents and other evidence pertaining to the expenses for which reimbursement is claimed under the contract and to make them available to any authorized representatives of the Military Department or the Comptroller General of the United States. Must insert a similar requirement in each cost, cost-plus-a-fixed-fee, time-and-material, or labor-hour subcontract under his cost reimbursement type prime contract.

Retention period: 6 years after date of "completion" voucher or invoice or until settlement of litigation, whichever is longer. 32 CFR 7.203-7. ASPR 7-203.7

1.4 *Subcontractors with contracts of a cost, cost-plus-fixed-fee, time-and-material, or labor-hour type under cost reimbursement type prime contracts.* Must agree to maintain books, records, documents, and other evidence pertaining to the expenses for which reimbursement is claimed under the subcontract and to make them available to any authorized

representatives of the Military Department or the Comptroller General of the United States.

Retention period: 6 years after date of "completion" voucher or invoice or until settlement of litigation, whichever is longer. 32 CFR 7.203-7. ASPR 7-203.7

1.5 *Subcontractors whose contracts are other than cost, cost-plus-fixed-fee, time-and-material, or labor-hour contracts under cost reimbursement type prime contracts.* Must agree to retain and make available to the Comptroller General of the United States or his duly authorized representatives any directly pertinent books, documents, papers and records involving transactions related to the contract.

Retention period: 3 years after final payment under the subcontract. 32 CFR 7.203-7. ASPR 7-203.7

1.6 *Contractors with fixed price contracts in excess of \$1,000 for supplies or experimental, developmental or research work other than (a) construction, alterations or repair of buildings, bridges, roads, or other kinds of real property or (b) experimental, developmental or research work with educational or non-profit institutions when no profit is contemplated.* Unless otherwise provided for in his contract, or by applicable statute, the contractor in the standard Termination Clause of his contract must agree to preserve and make available to the Government without direct charge to the Government all his books, records, documents and other evidence bearing on the cost and expenses of the contractor under the contract and relating to work terminated (may be kept in microfilm or other photographic form to the extent approved by the contracting officer).

Retention period: 6 years after final settlement. 32 CFR 8.701. ASPR 8-701

1.7 *Contractors with cost-type contracts for supplies and experimental, developmental or research work other than (a) construction, alterations or repair of buildings, bridges, roads, or other kinds of real property or (b) experimental, developmental or research work with educational or non-profit institutions.* Unless otherwise provided for in his contract, or by applicable statute, the contractor in the standard Termination Clause of his contract must agree to preserve and make available to the Government without direct charge to the Government all his books, records, documents and other evidence bearing on the cost and expenses of the contractor under the contract and relating to work terminated (may be kept in microfilm or other photographic form to the extent approved by the contracting officer).

Retention period: 6 years after final settlement. 32 CFR 8.702. ASPR 8-702

1.8 *Contractors with fixed price construction contracts amounting to more than \$1,000 (or \$5,000 in certain cases).* Unless otherwise provided for in his contract, or by applicable statute, the contractor in the standard Termination Clause of his contract must agree to preserve and make available to the Gov-

ernment, without direct charge to the Government, all his books, records, documents and other evidence bearing on the cost and expenses of the contractor under the contract and relating to work terminated (may be kept in microfilm or other photographic form to the extent approved by the contracting officer).

Retention period: 6 years after final settlement. 32 CFR 8.703. ASPR 8-703

1.9 *Subcontractors with fixed price subcontracts.* The standard Termination Clause suggested for use in fixed price subcontracts contains the provision that the subcontractor agrees to preserve and make available to the Government, without direct charge to the Government, all his books, records, documents, and other evidence bearing on the cost and expenses of the contractor under the contract and relating to work terminated (may be kept in microfilm or other photographic form to the extent approved by the contracting officer).

Retention period: 6 years after final settlement. 32 CFR 8.706. ASPR 8-706

1.10 *Contractors with construction contracts in excess of \$2,000 (for work in continental United States, Alaska, and Hawaii).* To keep payroll records showing name and address of each employee, classification, rate of pay, daily and weekly number of hours worked, deductions from pay and actual pay received.

Retention period: 3 years after contract work completed. 32 CFR 12.403-1. ASPR 12-403.1 (4)

1.11 *Contractors with Army, Navy, Air Force.* To keep control records for Government property, whether furnished to or acquired by a contractor for the account of the Government, to be designated and used as official contract records by the Government, whenever possible. Records and procedures shall be reviewed and approved by the Contract Administrator; status of records should be readily ascertained; consolidated property records may be maintained. Property records shall show a unit price, determined by the Government, and property amount number for each item. Records include those of material, special tooling, plant equipment, real property, and scrap. (Specific information given in Code.)

Retention period: Not specified. 32 CFR 30.2, paragraphs 301 and 304. 32 CFR 30.3, paragraphs 207 and 210. (Various regulations of the Army, Navy, and Air Force repeat these requirements as they relate to particular types of contracts.)

1.12 *Banks holding in special accounts advance payments to contractors under the terms of the Armed Services Procurement Act of 1947.* To keep books and records, memoranda, checks, correspondence or documents pertaining to the account.

Retention period: 6 years after closing of the account. 32 CFR 82.48-1

1.13 *Contractors receiving advance payments secured by lien on supplies and property covered by contract.* To keep adequate accounting control over such property on its books and records.

Retention period: Not specified (implication is that records need not be kept after lien is satisfied). 32 CFR 82.48-2

1.14 *Contractors supplying military and Federal specification items.* To keep records of examination and tests performed.

Retention period: As specified in contract. 32 CFR 154.3

## 2. Department of the Army

2.1 *Manufacturers for export.* To keep sales records together with evidence of exportation.

Retention period: 4 years from last day of the month following sale. 32 CFR 600.202

2.2 *Reclamation Board, State of California, as operating agency for the Big Dry Creek Reservoir and Diversion, Fresno County Stream Group.* To keep a continuous record of Big Dry Creek Reservoir stage, including specified inflow, release, diversion, flow, and such other operational data as shall be deemed necessary by the operating agency or as shall be requested by the District Engineer, Corps of Engineers, Department of the Army, in charge of the locality.

Retention period: Not specified. 33 CFR 208.83

2.3 *Owners of private interstate toll bridges.* To keep records relating to construction, financing, and promotion of such bridge.

Retention period: At least 3 years after completion of bridge. 33 U. S. C. 528

2.4 *States or municipalities or other political subdivisions or public agencies thereof taking over or acquiring or constructing an interstate toll bridge.* To keep an accurate record of the amount paid for acquiring the bridge and its approaches, the actual expenditures for maintaining, repairing, and operating same, and of the daily tolls collected.

Retention period: Not specified. 33 U. S. C. 529

## 3. Department of the Navy

3.1 *Contractors with cost-type contract.* Must keep on file and make available for inspection and audit, books, records, and other documents which evidence costs and expenditures applicable to performance of the contract.

Retention period. Not specified. 32 CFR 741.9

## IV. DEPARTMENT OF HEALTH, EDUCATION, AND WELFARE

### 1. Office of Education

1.1 *Local educational agencies in areas affected by Federal activities receiving Federal grants for construction of minimum school facilities.* To keep all records supporting claims for Federal grants.

Retention period: Until completion of fiscal audit and/or administrative reviews which are conducted regularly by Federal agencies or for 3 years following fiscal year to which claim relates, whichever is later, subject to certain exceptions therein. 45 CFR 111.30, 112.30

1.2 *Local educational agencies in areas affected by Federal activities receiving Federal grants for financial assistance for current expenditures.* To keep all records supporting claims for Federal grants.

Retention period: Until completion of fiscal audit and/or administrative reviews which are conducted regularly by Federal agencies or for 3 years following fiscal year to which claim relates, whichever is later, subject to certain exceptions therein. 45 CFR 113.70

1.3 *State boards for vocational education.* To keep records of the accounts of Federal funds and State and local funds used for matching under the Federal vocational education acts.

Retention period: Not specified. 45 CFR 102.13

1.4 *State boards for vocational education or their agents.* To keep copies of all arrangements and agreements of any kind, relating to the operation of Federally aided programs of vocational education or the use of Federal vocational funds.

Retention period: Not specified. 45 CFR 102.13

1.5 *State boards for vocational education.* To keep full statements of each instructor's qualifications.

Retention period: Not specified. 45 CFR 102.206

1.6 *State boards for vocational education.* To keep records as evidence that the training of vocational students has been adequately supervised.

Retention period: Not specified. 45 CFR 102.206

1.7 *State and local agencies participating in the library services program under the Library Services Act.* To keep such accounts and supporting documents as will permit an accurate and expeditious audit of the program at any time.

Retention period: Until completion of fiscal audit or for 3 years, whichever is later. 45 CFR 130.6

### 2. Food and Drug Administration

2.1 *Persons introducing shipment or delivery of unlabeled food into interstate commerce and operators of establishments processing, labeling, and repacking.* To keep food shipped interstate unlabeled for processing, labeling, or repacking at establishment not operated by same person where originally processed or packed. Such person and such operator to keep written agreement containing such specifications as will insure that such food will not be adulterated or misbranded upon completion of such processing, labeling, or repacking.

Retention period: 2 years after final shipment or delivery of such food from such establishment. 21 CFR 1.13

2.2 *Persons introducing shipment or delivery of unlabeled drugs and devices into interstate commerce and operators of establishments processing, labeling, and repacking.* To keep drugs and devices shipped interstate unlabeled for processing, labeling, or repacking at establishment not operated by same person where originally processed or packed.

Such person and such operator to keep written agreement containing such specifications as will insure that such drug or device will not be adulterated or misbranded upon completion of such processing, labeling, or repacking.

Retention period: 2 years after final shipment or delivery of such drugs or devices from such establishments. 21 CFR 1.107

2.3 *Persons introducing shipment or delivery of unlabeled cosmetics into interstate commerce and operators of establishments processing, labeling, and repacking.* To keep cosmetics shipped interstate unlabeled for processing, labeling, or repacking at establishment not operated by same person where originally processed or packed. Such person and such operator to keep a written agreement containing such specifications as will insure that such cosmetic will not be adulterated or misbranded upon completion of such processing, labeling or repacking.

Retention period: 2 years after final shipment or delivery of such cosmetics from such establishments. 21 CFR 1.204

2.4 *Coal-tar color distributors or manufacturers to whom certificates have been issued by the Food and Drug Administration.* To keep complete records of disposal of all coal-tar color from the batch covered by each certificate.

Retention period: At least 2 years after disposal of all such color. 21 CFR 9.12

2.5 *Packers of processed shrimp and canned oysters operating under the seafood inspection service.* To keep shipping records covering shipments from each lot of inspected seafood.

Retention period: At least 2 years. 21 CFR 85.9, 85.24

2.6 *New drug distributors and importers for investigational use.* To keep statement by expert that drug will be used with proper facilities by or under him for investigation and complete records of shipments and deliveries.

Retention period: 2 years—(a) after a new-drug application becomes effective, (b) after shipment and delivery of drugs for investigational use is discontinued, if an application does not become effective, or (c) after disposition (by importer) of all lots of drugs to which such statements and records relate, whichever retention requirement is applicable. 21 CFR 130.3

2.7 *Antibiotic and antibiotic-containing drug distributors to whom certificates have been issued by the Food and Drug Administration.* To keep complete records of shipments and deliveries.

Retention period: 3 years (photostatic or other permanent records may be used as substitutes after the first 2 years, 21 CFR 146-1). 21 CFR 146.5, 146.18-146.23

2.8 *Insulin distributors to whom certificates have been issued by the Food and Drug Administration.* To keep records of shipments and deliveries.

Retention period: 2 years after disposal of all the batch covered by a certificate. 21 CFR 164.8

2.9 *Dairy farms and plants at which any milk or cream is pasteurized for shipment or transportation into the*

*United States.* To keep all thermograph charts.

Retention period: For 2 years unless within that period examined and released by authorized agent of Secretary. 21 CFR 290.17

### 3. Public Health Service

3.1 *State health authorities and cooperating agencies using grant funds for training under section 314 of the Public Health Service Act.* To maintain records of authorized personnel training for health work under Federal grants provided under section 314 of the Public Health Service Act for purpose of audit for compliance with Public Health Service standards, and have accessible the available records, documents, and information pertinent to the audit of activities and programs described in the plan of the cooperating agency.

Retention period: Not specified. 42 CFR 51.11, 51.15

3.2 *State health authorities and cooperating agencies using grant funds for training under section 314 of the Public Health Service Act.* To maintain a separate and distinct fund account for each Public Health Service grant authorized under section 314 of the Public Health Service Act.

Retention period: Not specified. 42 CFR 51.13

3.3 *Applicants receiving Federal funds for hospital and medical facilities survey and construction projects.* Applicants and contractors to maintain payroll records and kickback affidavits for all laborers and mechanics working at the site.

Retention period: 3 years after completion of the contract. 42 CFR 53.127

3.4 *Applicants receiving Federal funds for hospital and medical facilities survey and construction projects.* To be required by the State agencies to establish and maintain adequate accounting and fiscal records reflecting the receipt and expenditure of funds allotted and paid for construction of hospitals and medical facilities under the Public Health Service Act.

Retention period: Not specified. 42 CFR 53.129

<sup>1</sup> All records supporting claims for Federal grants, or relating to the accountability of the State or other grantee agency for expenditures of Federal grants—and, where required, of matching funds—must be kept intact until the completion of the fiscal audit and/or such other reviews as are regularly conducted by the Federal agencies, or for three years, whichever is later. The records involved in any claims or expenditures which have been questioned should be further maintained until necessary adjustments have been made and the adjustments have been reviewed and cleared by the Federal agencies. The Department of Health, Education, and Welfare does not require that records be maintained beyond this period unless, under special circumstances, the grantee agency is specifically advised that certain record materials should be retained until specific questions are settled. It is recognized that a State or locality, by law or regulation, may make additional requirements. (PHS-CB Health Grants Manual—Part 17-1.8C)

3.5 *State agencies receiving Federal funds for hospital and medical facilities survey and construction projects.* To maintain accounts of all Federal and State funds allotted for construction projects reflecting the funds allotted, encumbered, and unencumbered balances, including separate fund accounts for identifying the Federal and State funds.

Retention period: Not specified. 42 CFR 53.129

3.6 *State agencies receiving Federal funds for applicants for construction project grants or, for the State itself, as an applicant.* To keep adequate records of account and fiscal controls shall be maintained by the State to assure proper accounting of all funds received and disbursed, including similar suitable accounts to show the receipt and disbursement of State, local or other funds used for matching purposes.

Retention period: Not specified. 42 CFR 53.129

3.7 *Institutions receiving grants for construction of research facilities.* To maintain such fiscal or other records and furnish such progress or other reports relating to the construction as may be directed by the Surgeon General.

Retention period: Not specified. 42 CFR 57.8

3.8 *Institutions receiving Federal grants for National Institutes of Health training.* To make available for audit or other reasonable inspection the fiscal and other records of the institution relating to the training for which a grant is awarded.

Retention period: Not specified. 42 CFR 64.4

3.9 *Licensed domestic and foreign manufacturing establishments of biologic products or trivalent organic arsenicals.* To keep records, with dates of the various steps in the manufacture, testing, disposition, and distribution of each lot; complete records of recall from distribution; sterilization records, including date, duration and temperature of each sterilization; animal necropsy records; records clearly indicating degree of responsibility for establishments participating in manufacture, and reference samples of each lot.

*Representatives of licensed foreign establishments distributing biologic products or trivalent organic arsenicals into any State or possession of the United States.* To keep such records of distribution as are required of domestic licensed establishments.

Retention period: For production, testing, disposition, and distribution, an interval sufficient to permit the return of any clinical report of unfavorable reaction with a minimum of 6 months and a maximum of 5 years considered adequate; for distribution records, in any event, as long as the lot remains the property of the manufacturer; for reference samples, until the entire lot has become outdated and for 6 months thereafter, with a certain exception authorized to be made. 42 CFR 73.21, 73.36

## 4. Social Security Administration

### Bureau of Federal Credit Unions

4.1 *Treasurers of Federal Credit Unions.* To keep copies of the Supervision Fee Certificates.

Retention period: Permanent. 45 CFR 301.6

4.2 *Federal Credit Unions.* To keep accounting records as prescribed in 45 CFR 301.14.

Retention period: Not specified. 45 CFR 301.14

4.3 *Federal Credit Unions voluntarily liquidated.* To keep settled passbooks of members along with the books and records of the credit unions as are necessary to establish that creditors were paid and that members' shareholdings were equitably distributed.

Retention period: 5 years following date of cancellation of the Charter. 45 CFR 310.11, 310.13

4.4 *Federal Credit Unions liquidated.* All records of the liquidated credit union necessary to establish that creditors were paid and that members' shareholdings were equitably distributed shall be retained by a custodian appointed by the board of directors of said Federal credit union.

Retention period: 5 years following the date of cancellation of the charter. 45 CFR 310.13

### Bureau of Old-Age and Survivors Insurance

4.5 *States under agreement for special coverage of State and local government employees.* To keep or cause to be kept (by political subdivisions thereof) accurate records of all remuneration paid employees in coverage groups, containing date relating to employee identification, payments made, withholdings and collections, and details of adjustment or settlement, necessary explanations, a complete and detailed record respecting any contribution or interest against which a refund or credit is claimed, and, as a part of these records, copies or returns, reports, schedules, and statements required to be kept under these regulations or by instructions applicable to any form prescribed thereunder.

Retention period: For records relating to claims, at least 4 years after claim is filed; for others, at least 4 years after due date or date of payment of related contribution, whichever is later. 20 CFR 404.1254, 404.1256

## V. DEPARTMENT OF THE INTERIOR

### 1. Office of the Secretary

1.1 *Permittees filming motion pictures on any area under the jurisdiction of the Department of the Interior.* To furnish upon request for administrative use a print of the film footage taken pursuant to the permission granted.

Retention period: 3 years from date permission is granted. 43 CFR 5.1

\* See Accounting Manual for Federal Credit Unions (October 1954), pp. 109-111.

## 2. Alaska Game Commission

2.1 *Persons selling or otherwise disposing of designated poisons.* To keep a record in a special book, showing name and address of persons purchasing or otherwise procuring said poisons, and the kind and amount thereof, as required by Section 8 of the Alaska Game Law.

Retention period: Not specified. 50 CFR 162.1

2.2 *Persons selling strychnine or other poison designated by the Commission.* To keep a record showing name and address of purchaser, kind and amount sold.

Retention period: Not specified. 48 U. S. C. 197

## 3. Fish and Wildlife Service

3.1 *Operators of cold storage or locker plants receiving, possessing, or having custody of migratory game birds.* To maintain accurate records showing the numbers and kinds of such birds, dates received and disposed of, and the names and addresses of the persons from whom received and to whom delivered.

Retention period: 1 year following the close of the open season on migratory game birds. 50 CFR 6.9

3.2 *Persons exercising privileges under permits granted under Migratory Bird Treaty Act regulations.* To keep records and make reports as specified in the permits issued by the Fish and Wildlife Service for the importation, taking, sale, purchase, or other acquisition, and possession of live migratory birds and their eggs for propagating purposes; for the importation, taking, sale, purchase, or other acquisition, and possession of migratory birds and their eggs, nests or parts for scientific and other limited purposes; for the disposition and transportation of such birds, eggs, nests, parts and their increase; and for the mounting or other preparation by a taxidermist of such birds, eggs, or nests.

Retention period: 6 months following the date on which necessary reports are submitted. 50 CFR 6.15 (retention: 6.23)

3.3 *Persons exercising privileges under permits to kill, frighten, or herd migratory birds injuring crops.* To keep an accurate record of all migratory birds killed and submit a report stating the species and number of migratory birds killed by the permittee.

Retention period: 6 months following the date on which necessary reports are submitted. 50 CFR 6.61 (retention: 6.23)

3.4 *California State Agricultural Commissioner authorized to kill or to have killed certain birds economically injurious.* To keep a record of the persons authorized by him to kill such birds and of the number of birds killed by each person so authorized, as well as by himself, and to make a report thereof.

Retention period: 6 months following the date on which necessary reports are submitted. 50 CFR 6.63 (retention: 6.23)

3.5 *Persons authorized to kill depressing purple gallinules in Louisiana.* To maintain record of the number of birds killed by him and submit a report thereon.

Retention period: 6 months following the date on which necessary reports are submitted. 50 CFR 6.64 (retention: 6.23)

3.6 *State fish and game departments conducting wildlife restoration projects with Federal aid.* To keep or direct the keeping of separate project records of cost of lands acquired, improvements, construction, overhead and maintenance done by or on behalf of the State.

Retention period: 3 years following notification of acceptability of project claims and accomplishments. 50 CFR 41.50, 41.54

3.7 *Alaska fur dealers, mission stores and cooperative stores operated exclusively by and for native Indians and Eskimos.* To keep records showing the number of each kind of furs purchased or procured, from whom purchased and to whom sold, date of purchase or sale, name and license number of trapper.

Retention period: 6 months after submittal of reports. 50 CFR 46.32 (retention: 46.34)

3.8 *Hunters and trappers in Alaska.* To keep records showing the kind and number of each species of animal or bird taken in Alaska.

Retention period: 6 months after submittal of reports. 50 CFR 46.33 (retention: 46.34)

3.9 *Persons engaging in commercial-fishing operations in Alaska.* To maintain accurate records showing numbers of each species of trout taken, dates taken, and names and addresses of persons to whom sold.

Retention period: 6 months following the close of the commercial-fishing season. 50 CFR 46.121

3.10 *Persons issued permits to take, possess, transport, buy, or sell game animals, fur animals, game birds, nongame birds, and nests or eggs of birds and game fishes in the territory of Alaska.* To keep records required for the purpose of making reports pursuant to the provisions of any permit and to submit a report thereof.

Retention period: 6 months following the date on which necessary reports are submitted. 50 CFR 46.164

3.11 *Persons conducting fishing operations in Alaska.* To furnish daily reports of fish taken in waters where a rack or weir is maintained by the Fish and Wildlife Service for the purpose of counting salmon ascending to the spawning grounds.

Retention period: 1 year after submittal of reports. 50 CFR 102.4 (retention: 102.7)

3.12 *Buyers or processors of fish or shellfish operating in Alaska.* To (a) file notice of intention to operate, listing extent, nature, and location of operation; (b) report individual receipts of fish and allied data; (c) maintain statistical records on receipts and production; (d) submit report of operations at the close of the season on statistical forms disclosing information concerning operation, production, personnel, wages, and equipment used, and (e) report, for statistical purposes, immediately in detail any disposition of fish or shellfish

not processed within the statutory 48-hour time limitation.

Retention period: 1 year after meeting reporting requirements. 50 CFR 102.7

3.13 *Other trawl operators in Alaska.* To maintain a running log of fishing operations and furnish not later than December 15 of each year complete statistics of operations.

Retention period: 1 year after meeting reporting requirements. 50 CFR 102.30 (retention: 102.7)

3.14 *Licensees on whale catchers and factory ships, and at land stations.* To maintain records of detailed information of the killing, capturing, and delivery of whales and a detailed record of whales received and processed.

Retention period: 6 months following the calendar year to which the records apply. 50 CFR 151.30, 151.31, 151.32 (retention: 151.34)

## 4. Geological Survey

4.1 *Coal-mine lessees (federally owned lands).* To keep records of all coal mined, sold, or otherwise disposed of. Records of correct daily weights or bi-weekly measurements shall be posted if the miners are paid by weight or measurement.

Retention period: Not specified. 30 CFR 211.15

4.2 *Oil and gas lessees (federally owned and restricted Indian lands).* To keep accurate and complete records of the drilling, re-drilling, deepening, repairing, plugging, or abandoning of oil wells and of all other well operations, and of all alterations to casing.

Retention period: Not specified. 30 CFR 221.23

4.3 *Mineral lessees, potash, sodium and other minerals (federally owned lands).* To keep books of a correct account of all ore mined, put through the mill, of all ore and mineral products sold and to whom sold, the weight, assay value, moisture content, prices received, and percentage of mineral products recovered or lost.

Retention period: Not specified. 30 CFR 231.26

4.4 *Oil and gas and sulphur lessees (outer Continental Shelf).* To keep well records and production records, and information obtained in the course of well operations.

Retention period: Not specified. 30 CFR 250.37

## 5. Bureau of Indian Affairs

5.1 *Red Lake Fisheries Association.* To keep books and records showing all receipts and disbursements, names and addresses of all persons from whom fish are purchased and to whom fish are sold, and all other transactions.

Retention period: Not specified. 25 CFR 89.13

5.2 *Indian chartered corporations, unincorporated tribes and bands, and credit and cooperative associations from the United States.* To keep separate records and accounts of their credit activities and of their cattle loans.

Retention period: Not specified. 25 CFR 91.7

5.3 *Indian corporations and tribes.* To keep separate records and accounts of their cattle loans in connection with the revolving cattle pool.

Retention period: Not specified. 25 CFR 92.9

5.4 *Secretary, Klamath Tribal Loan Board.* To keep a complete record of all meetings of the board.

Retention period: Not specified. 25 CFR 93.3

5.5 *Klamath Tribal Loan Board.* To keep records and accounts regarding the status of loans.

Retention period: Not specified. 25 CFR 93.9

5.6 *Oil and gas pipeline operators with rights-of-way over Indian lands.* To keep books and records of oil produced or run from the lands.

Retention period: Not specified. 25 CFR 161.25

5.7 *Lessees of tribal lands for mining.* To keep a full and correct account of all operations; and their books and records.

Retention period: Not specified. 25 CFR 171.18

5.8 *Lessees of allotted lands for mining.* To keep a full and correct accounting of all operations and their books and records, showing manner of operations and persons interested, shall be open at all times for examination of such officers of the Department as shall be instructed in writing by the Secretary of the Interior or authorized by regulations to make such examinations.

Retention period: Not specified. 25 CFR 172.25

5.9 *Lessees of lands in Crow Indian Reservation, Montana, for mining.* To keep books of account showing amount of ore shipped or oil or other mineral substance sold or treated, and showing amount of money received from sale of ores, oil, etc.

Retention period: Not specified. 25 CFR 173.18

5.10 *Lessees of restricted lands of members of Five Civilized Tribes, Oklahoma, for mining.* To keep a full and correct account of all operations; and their books and records.

Retention period: Not specified. 25 CFR 174.34

5.11 *Lessees of lands in Osage Reservation, Oklahoma, for mining, except oil and gas.* To keep upon the leased premises accurate records of the drilling, redrilling, or deepening of all holes, showing the formations; and books and records showing manner of operations and persons interested.

Retention period: Not specified. 25 CFR 175.13

5.12 *Lessees of lands under Quapaw Agency for lead and zinc mining.* To keep books in which shall be a correct account of all ore and rock mined on the tract, of all ore put through the mill, etc.

Retention period: Not specified. 25 CFR 176.24

5.13 *Lessees of Osage Reservation lands for oil and gas mining.* To keep a full and correct account of all operations; and their books and records.

Retention period: Not specified. 25 CFR 183.44

5.14 *Lessees of lands in Wind River Indian Reservation, Wyoming, for oil and gas mining.* To keep a full and correct account of all operations; and their books and records, showing the manner of operations and persons interested, shall be open at all times for examination by such officers of the Department as shall be instructed in writing by the Secretary of the Interior or authorized by regulations, to make such examination.

Retention period: Not specified. 25 CFR 184.25

5.15 *Traders on Navajo, Zuni, and Hopi Reservations.* To keep accurate records of business activities. Receipts issued by the trader for Indian products must be recorded in the traders' books.

Retention period: Not specified. 25 CFR 252.7, 252.17

## 6. International Pacific Halibut Commission

6.1 *Masters or operators of vessels holding Pacific halibut fisheries license or permit.* To keep an accurate log of all fishing operations, including the date, locality, amount of gear used, and amount of halibut taken daily in each locality.

Retention period: Not specified. 50 CFR 301.9

6.2 *Halibut dealers.* To keep records of each purchase or receipt of halibut, showing date, locality, name of vessel, firm or corporation purchased or received from and amount in pounds according to trade categories of the halibut and other species landed therewith.

Retention period: Not specified. 50 CFR 301.10

## 7. International Whaling Commission

7.1 *Factory whaling ships and land stations.* To enter immediately in a permanent record the information reported by radio on whales taken by whale catchers, as prescribed in 50 CFR 351.13 (c), and other data, as prescribed in paragraph (d), when it becomes available.

Retention period: Permanent. 50 CFR 351.13

## 8. Bureau of Land Management

8.1 *Mining recorders of notices.* To keep records of notice of location defining the tunnel claim, to which must be attached the sworn statement or declaration of the owners, claimants or projectors of such tunnel, setting forth the facts in the case; stating the amount expended by themselves and their predecessors; the extent of the work performed and their intention to prosecute work with reasonable diligence for the development of a vein or lode, or for the discovery of mines, or both.

Retention period: Not specified—to be kept in the recorder's files for future reference. 43 CFR 185.23

## 9. Bureau of Mines

9.1 NOTE (supplied by Bureau of Mines):

Federal Coal Mine Safety Act, Section 105 (55 Stat. 177, as amended by 86 Stat. 892, 30 U. S. C. 455)

### FEDERAL COAL MINE SAFETY ACT

#### TITLE I

Every owner, lessee, agent, manager, superintendent, or other person having control or supervision of any coal mine the products of which regularly enter commerce or the operations of which substantially affect commerce shall furnish to the Secretary of the Interior, acting through the United States Bureau of Mines, or to any duly authorized representative of such Bureau, upon request, complete and correct information to the best of his knowledge concerning any or all accidents involving bodily injury or loss of life which occurred in such mine during the six-month period immediately preceding the date on which the request is made. Whoever willfully violates this section shall be fined not more than \$500.

Retention period: Records of accidents involving bodily injury or loss of life in coal mines should be retained 6 months immediately preceding the date of request for such data.

## 10. National Park Service

10.1 *Concessioners.* To keep records of their employees, payrolls, and other records with respect to compliance with State labor standards (laws).

Retention period: 3 years. 36 CFR 28.7, 28.9

## 11. Office of Oil and Gas (Connally Act Administration)

11.1 *Petroleum producers in designated areas (in all of Louisiana and certain counties in Texas and New Mexico).* To keep records of inventories, production, consumption, and deliveries, and gauge tickets, run tickets, and other records.

Retention period: After not less than 3 years the Federal Petroleum Board may, upon written request of the person, grant permission to dispose of the records. 30 CFR 302.6

11.2 *Petroleum and petroleum products purchasers, refiners, storers, shippers, consignors, casinghead gasoline plants, persons dealing in; brokers, buyers and sellers.* To keep records of inventories, receipts, consumption, deliveries, and operations, and other records.

Retention period: After not less than 3 years the Federal Petroleum Board may, upon written request of the person, grant permission to dispose of the records. 30 CFR 302.6

11.3 *Petroleum and petroleum products reclamation plants.* To keep records of inventories, receipts, reclamation, and operations, and other records.

Retention period: After not less than 3 years the Federal Petroleum Board may, upon written request of the person, grant permission to dispose of the records. 30 CFR 302.6

11.4 *Petroleum and petroleum products pipelines.* To keep records of inventories, receipts, locations, diversions, and shipping, and other records.

Retention period: After not less than 3 years the Federal Petroleum Board may, upon written request of the person, grant permission to dispose of the records. 30 CFR 302.6

11.5 *Petroleum and petroleum products transporting agencies.* To keep records of shipments, diversions, and shipping, and other records.

Retention period: After not less than 3 years the Federal Petroleum Board may, upon written request of the person, grant permission to dispose of the records. 30 CFR 302.6

## VI. DEPARTMENT OF JUSTICE

### 1. General

1.1 *Foreign agents required to register under 22 U. S. C. 611 et seq.* To keep all books and records relating to any activities which necessitate registration, including correspondence, memoranda, and other written communications, with or on behalf of foreign principals, cryptographic paraphernalia, names and addresses of those designated to receive "political propaganda," financial records, etc.

Retention period: 3 years after notifying Department that activities requiring registration are terminated. 28 CFR 5.500

1.2 *Organizations registered under Subversive Activities Control Act of 1950.* To keep bookkeeping and other financial records relating to registrants' activities, including income and disbursements, as well as books and records disclosing members, officers, and employees of registrant.

Retention period: Not specified. 28 CFR 11.204

1.3 *Manufacturers of and dealers in gambling devices.* To keep monthly record of sales and deliveries of gambling devices, showing the mark and number identifying each article together with the name and address of the buyer or consignee thereof and the name and address of the carrier, and including duplicate bills and invoices, in order that monthly report may be made to the Attorney General.

Retention period: Not specified. 15 U. S. C. 1173

1.4 *Foreign agents.* To keep books and records of political activities.

Retention period: 3 years following termination of activity as agent. 22 U. S. C. 615

### 2. Office of Alien Property

2.1 *Persons engaged in foreign exchange transactions, transfers of credit, and export of coin or currency.* To keep a full record of each such transaction referred to in 31 CFR 127.9 and 127.10, without regard to whether such transaction is effected pursuant to license or otherwise and may be required by the Secretary of the Treasury and/or the Attorney General by means of regulations, rulings, instructions, or otherwise to keep a full record of complete information relative to any transaction referred to in section 5 (b) of the act of October 6, 1917, as amended, or relative

to any property in which a foreign country or national thereof has an interest.

Retention period: At least 1 year after date of transaction, for records of transactions referred to in 31 CFR 127.9 and 127.10; not specified for records which may be required. 31 CFR 127.12

## VII. DEPARTMENT OF LABOR

### 1. Office of the Secretary

1.1 *Contractors or subcontractors engaged in construction, prosecution, completion, or repair of any public building, public work, or work financed in whole or in part by loans or grants from a Federal agency.* To keep weekly payroll records setting out name, occupation and hourly wage rate of each employee, hours worked during payroll period, full weekly wages earned, and deductions made from such weekly wages, and actual weekly wages paid him.

Retention period: 3 years from date of completion of contract. 29 CFR 3.4, 5.5

1.2 *Employers subject to labor standards provisions applicable to contracts covering federally financed and assisted construction (See 29 CFR 5.1).* To keep payroll records for all laborers and mechanics working in the construction or development of certain projects (stipulation to be inserted in appropriate contracts by interested Federal agency).

Retention period: 3 years after termination of contract. 29 CFR 3.4, 5.5

1.3 *Employers subject to child-labor provisions of the Fair Labor Standards Act.* To keep certificates of age for employed minors under 18 years of age.

Retention period: Until termination of employment of minor. 29 CFR 4.3

1.4 *State agencies having agreements with Secretary of Labor or Administrator of Wage and Hour Division, Labor Department, for utilization of their services in making investigations and inspections.* To keep accounting records and supporting data pertaining to expenditures for investigations and inspections under Fair Labor Standards Act, and Public Contracts Act.

Retention period: Not specified. 29 CFR 4.86, 515.6

1.5 *Employers subject to minimum age standards of child labor provisions of Fair Labor Standards Act.* To keep age certificate (a statement of a minor's age issued under regulations of Secretary of Labor) showing minor to be above minimum age requirements for employment as a protection from an unwitting violation of minimum age standards.

Retention period: Not specified. 29 CFR 4.121

1.6 *Maritime employers.* To keep a record of any injury to an employee.

Retention period: Not specified. 33 U. S. C. 929

### 2. Bureau of Employees' Compensation

2.1 *Physicians and hospitals treating Federal employees covered by the Employees' Compensation Act of 1916, as amended.* To keep records of all injury

cases treated by them sufficient to supply the Bureau of Employees' Compensation with a history of the employee's accident, the exact description, nature, location and extent of injury, the degree of disability arising therefrom, the X-ray findings if X-ray examination has been made, the nature of the treatment rendered, and the degree of disability arising from the injury.

Retention period: Not specified. 20 CFR 2.10

2.2 *Employers subject to the provisions of the Longshoremen's and Harbor Workers' Compensation Act.* To keep records in respect to any injury to an employee, including information of disease, other disability, or death.

Retention period: Not specified. 20 CFR 31.23

2.3 *Employers in the District of Columbia subject to the Longshoremen's and Harbor Workers' Compensation Act.* To keep records in respect to any injury to an employee, including information of disease, other disability, or death.

Retention period: Not specified. 20 CFR 41.22

### 3. Division of Public Contracts

3.1 *Contractors subject to Public Contracts Act (contracts with U. S. agencies or District of Columbia).* To keep certificate of age of employee issued by Secretary of Labor under Fair Labor Standards Act as protection against employment of underage minors.

Retention period: During period of employment of such minors. 41 CFR 201.105

3.2 *Contractors subject to Public Contracts Act (contracts with U. S. agencies or District of Columbia).* To keep employment records, including name, address, sex, occupation, date of birth of each employee under 19 years of age, certificate of age (if minor), wage and hour records.

Retention period: 4 years from date of last entry. 41 CFR 201.501

3.3 *Contractors subject to Public Contracts Act (contracts with U. S. agencies or District of Columbia).* To keep records of injury frequency rates of employees.

Retention period: 4 years after date of entry. 41 CFR 201.502

### 4. Wage and Hour Division

4.1 *State agencies having agreements with Secretary of Labor, or Administrator of Wage and Hour Division, for utilization of their services in making investigations and inspections under Fair Labor Standards Act and Public Contracts Act.* To keep accounting records and supporting data pertaining to expenditures for investigations and inspections.

Retention period: Not specified. 29 CFR 4.86, 515.6

4.2 *Employers making retroactive payment of wages to employees or industrial homeworkers under supervision of the Administrator.* To record and preserve, as an entry on payroll or other pay records, the amount of such payment to each employee, the period covered by such payment, and the date of

payment; and preserve a copy of the report of each such payment on the receipt form authorized by the Wage and Hour Division.

Retention period: 2 or 3 years. 29 CFR 516.2, 516.21, 545.7, 681.7, 695.6 (retention: 516.5, 545.7, 681.8, 695.7)

4.3 *Employers subject to Fair Labor Standards Act.* To keep employment records relating to wages, hours, conditions of employment, etc.

Retention period: 3 years for records containing employee information, payrolls, and certificates, union agreements, and notices; and 2 years for basic employment and earnings records, wage rate tables, work time schedules, order, shipping and billing records (customers' bills, etc.), records of deductions from or additions to pay. 29 CFR 516.5, 516.6

4.4 *Employers subject to Fair Labor Standards Act employing apprentices in skilled trade at wages lower than minimum wage applicable.* To keep records relating to wages, hours, conditions of employment, etc., as well as designation of apprentices on the payroll, and, when applicable, the apprenticeship program, apprenticeship agreement, and special certificate under which an apprentice is employed shall be retained.

Retention period: 3 years from termination of apprenticeship. 29 CFR 521.8

4.5 *Joint apprenticeship committees holding certificates issued by Administrator.* To keep records of apprenticeship program, apprenticeship agreement, and special certificate under which an apprentice is employed by an employer; the cumulative amount of work experience gained by the apprentice, and a list of employers to whom apprentice was assigned and period of time worked for each employer.

Retention period: 3 years from date of termination of apprenticeship. 29 CFR 521.8

4.6 *Employers subject to Fair Labor Standards Act employing learners under special learners certificates.* To keep payroll records of learners; statements obtained from learners employed under special learners certificates of experience acquired in the industry in the 3 years prior to employment as a learner; and to maintain file of all evidence and records, including correspondence, pertaining to filing or cancellation of job orders (in addition to requirements of 29 CFR Part 516).

Retention period: At least 3 years from last effective date of the certificate. 29 CFR 522.7

4.7 *Independent telephone industry exchanges authorized to employ learners.* To keep payroll records of learners and occupation in which each learner is employed.

Retention period: 3 years. 29 CFR 522.70 (retention: 522.7)

4.8 *Employers subject to Fair Labor Standards Act.* To keep a copy of special certificates authorizing employment of workers whose earning capacity is impaired by physical or mental deficiencies at wages lower than the minimum wages applicable under Fair Labor Standards Act with employment record.

Retention period: 3 years. 29 CFR 524.10 (retention: 516.5)

4.9 *Sheltered workshops (as defined in 29 CFR 525.1).* To keep records of the nature of each client's handicap, and records required under applicable provisions of 29 CFR Part 516

Retention period: Not specified. 29 CFR 525.10

4.10 *Educational institutions employing student-workers as learners at sub-minimum wage rates.* To keep payroll records showing rate of pay, including a copy of any special certificate issued.

Retention period: At least 3 years from the last effective date of the certificate. 29 CFR 527.7

4.11 *Employers of homeworkers in the fabric and leather glove industry; the handkerchief, square scarf, and art linen industry; the children's dress and related products industry; the women's and children's underwear and women's blouse and neckwear industry; the needlework and fabricated textile products industry; and the sweater and knit swimwear industry in Puerto Rico.* To keep records including name and address of firms outside Puerto Rico from whom goods upon which work to be done are received; name and address of subcontractors, if any, to whom each lot delivered or delivery to homeworkers, and Labor Department permit number; dates goods delivered to and received from subcontractor, with description of goods and rate of commission; name, address, age (if under 19) of homemaker; style number, description, amount of goods delivered, rates, etc.; date homeworker paid.

Retention period: 3 years. 29 CFR 545.7, 545.8

4.12 *Employers of homeworkers in the fabric and leather glove industry; the handkerchief, square scarf, and art linen industry; the children's dress and related products industry; the women's and children's underwear and women's blouse and neckwear industry; the needlework and fabricated textile products industry; and the sweater and knit swimwear industry in Puerto Rico.* To keep handbook furnished to employers by Wage and Hour Division, in which employer enters dates on which goods delivered to and received from (or purchased from) homemaker; style number; description, amount of goods, rates, etc.; date homemaker paid; signature of person acting for employer.

Retention period: 2 years subsequent to date of last entry. 29 CFR 545.7, 545.8

4.13 *Employers of homeworkers in the fabric and leather glove industry; the handkerchief, square scarf, and art linen industry; the children's dress and related products industry; the women's and children's underwear and women's blouse and neckwear industry; the needlework and fabricated textile products industry; and the sweater and knit swimwear industry in Puerto Rico.* To keep record of overtime (over 40 hours 1 week) including hours worked on each lot of work, total hours worked each week; wages paid at regular piece rates; extra

amount paid for overtime; this in addition to other records required by 29 CFR 545.7.

Retention period: Employer, 3 years; employee, 2 years. 29 CFR 545.7, 545.8

4.14 *Employers of persons engaged in the metal, machinery, transportation equipment, and allied products industry in Puerto Rico.* To keep notices of wage orders as prescribed by Wage and Hour Division.

Retention period: Not specified. 29 CFR 604.3

4.15 *Homeworkers and employers in the women's apparel industry.* To maintain one copy each of certificate authorizing employment of industrial homeworkers in the women's apparel industry.

Retention period: Not specified. 29 CFR 605.8

4.16 *Employers of industrial homeworkers in the women's apparel industry.* To keep employment records required by 29 CFR Part 516.

Retention period: Not specified. 29 CFR 605.9

4.17 *Employers of persons engaged in the electrical, instrument, and related products industry in Puerto Rico.* To keep notices of wage orders as prescribed by Wage and Hour Division.

Retention period: Not specified. 29 CFR 606.3

4.18 *Homeworkers and employers in the jewelry manufacturing industry.* To keep a copy of certificate authorizing the employment of industrial homeworkers in the jewelry manufacturing industry.

Retention period: Not specified. 29 CFR 607.8

4.19 *Employers of industrial homeworkers in the jewelry manufacturing industry.* To keep employment records required by 29 CFR Part 516.

Retention period: Not specified. 29 CFR 607.9

4.20 *Employers of industrial homeworkers engaged in making hand-fashioned jewelry of the Navajo, Pueblo, and Hopi Indian reservations.* To keep records, including name, address, and age of homemaker, description of work performed, amount and date of cash payments, and schedule of piece rates paid.

Retention period: Not specified. 29 CFR 607.12

4.21 *Employers of persons engaged in the handkerchief, square scarf, and art linen industry in Puerto Rico.* To keep notices of wage orders as prescribed by Wage and Hour Division.

Retention period: Not specified. 29 CFR 608.3

4.22 *Employers of persons engaged in the women's and children's underwear and women's blouse and neckwear industry in Puerto Rico.* To keep notices of wage orders as prescribed by Wage and Hour Division.

Retention period: Not specified. 29 CFR 609.3

4.23 *Employers of persons engaged in the children's dress and related products*

industry in Puerto Rico. To keep notices of wage orders as prescribed by Wage and Hour Division.

Retention period: Not specified. 29 CFR 610.3

4.24 Employers of persons engaged in the sweater and knit swimwear industry in Puerto Rico. To keep notices of wage orders as prescribed by Wage and Hour Division.

Retention period: Not specified. 29 CFR 611.3

4.25 Employers of persons engaged in the needlework and fabricated textile products industry in Puerto Rico. To keep notices of wage orders as prescribed by Wage and Hour Division.

Retention period: Not specified. 29 CFR 612.3

4.26 Homeworkers and employers in the knitted outerwear industry. To keep copy of certificate authorizing employment of industrial homeworkers in the knitted outerwear industry with employment record.

Retention period: Not specified. 29 CFR 617.8

4.27 Employers of industrial homeworkers in the knitted outerwear industry. To keep employment records required by 29 CFR Part 516.

Retention period: Not specified. 29 CFR 617.9

4.28 Homeworkers and employers in the gloves and mittens industry. To keep the certificate authorizing employment of industrial homeworkers in the gloves and mittens industry.

Retention period: Not specified. 29 CFR 621.9

4.29 Employers of industrial homeworkers in the gloves and mittens industry. To keep employment records required by 29 CFR Part 516.

Retention period: Not specified. 29 CFR 621.10

4.30 Homeworkers and employers in the button and buckle manufacturing industry. To keep the certificate authorizing the employment of industrial homeworkers.

Retention period: Not specified. 29 CFR 625.8

4.31 Employers of industrial homeworkers in the button and buckle manufacturing industry. To keep employment records required by 29 CFR Part 516.

Retention period: Not specified. 29 CFR 625.9

4.32 Homeworkers and employers in the handkerchief manufacturing industry. To keep certificate authorizing employment of industrial homeworkers in the handkerchief manufacturing industry.

Retention period: Not specified. 29 CFR 628.8

4.33 Employers of industrial homeworkers in the handkerchief manufacturing industry. To keep employment records required by 29 CFR Part 516.

Retention period: Not specified. 29 CFR 628.9

4.34 Homeworkers and employers in the embroideries industry. To keep copy

of certificate authorizing employment of industrial homeworkers in the embroideries industry.

Retention period: Not specified. 29 CFR 633.8

4.35 Employers of industrial homeworkers in the embroideries industry. To keep employment records required by 29 CFR Part 516.

Retention period: Not specified. 29 CFR 633.9

4.36 Employers of persons engaged in the tobacco industry in Puerto Rico. To keep notices of wage orders as prescribed by Wage and Hour Division.

Retention period: Not specified. 29 CFR 657.3

4.37 Employers of persons engaged in the banking, insurance and finance industries in Puerto Rico. To keep notices of wage orders as prescribed by Wage and Hour Division.

Retention period: Not specified. 29 CFR 661.3

4.38 Employers of persons engaged in chemical, petroleum, rubber, and related products industry in Puerto Rico. To keep notices of wage orders as prescribed by Wage and Hour Division.

Retention period: Not specified. 29 CFR 670.3

4.39 Employers of persons engaged in communications, utilities, and transportation industries in Puerto Rico. To keep notices of wage orders as prescribed by Wage and Hour Division.

Retention period: Not specified. 29 CFR 671.3

4.40 Employers of persons engaged in the construction, business service, motion picture, and miscellaneous industries in Puerto Rico. To keep notices of wage orders as prescribed by Wage and Hour Division.

Retention period: Not specified. 29 CFR 672.3

4.41 Employers of persons engaged in the food and related products industry in Puerto Rico. To keep notices of wage orders as prescribed by Wage and Hour Division.

Retention period: Not specified. 29 CFR 673.3

4.42 Employers of persons engaged in the lumber and wood products industry in Puerto Rico. To keep notices of wage orders as prescribed by Wage and Hour Division.

Retention period: Not specified. 29 CFR 675.3

4.43 Employers of persons engaged in the paper, paper products, printing, and publishing industry in Puerto Rico. To keep notices of wage orders as prescribed by Wage and Hour Division.

Retention period: Not specified. 29 CFR 677.3

4.44 Employers of persons engaged in the stone, clay, glass, cement, and related products industry in Puerto Rico. To keep notices of wage orders as prescribed by Wage and Hour Division.

Retention period: Not specified. 29 CFR 678.3

4.45 Employers of homeworkers in Puerto Rico (other than needlework in-

dustries). To keep records pertaining to employment of such homeworkers.

Retention period: 2 years. 29 CFR 681.7, 681.8

4.46 Employers of homeworkers in industries in Puerto Rico (other than needlework industries). To keep handbook furnished to employers by Wage and Hour Division to record dates upon which goods in each lot were delivered; style number, if any; description of, and amount of goods in each lot; operations to be performed thereon; piece rate to be paid, and net amount paid for operations performed upon such goods, etc.

Retention period: 2 years. 29 CFR 681.7, 681.8

4.47 Employers of persons engaged in the wholesaling, warehousing, and other distribution industry in Puerto Rico. To keep notices of wage orders as prescribed by Wage and Hour Division.

Retention period: Not specified. 29 CFR 683.3

4.48 Employers of persons engaged in leather, leather goods, shoe, and related products industry in Puerto Rico. To keep notices of wage orders as prescribed by Wage and Hour Division.

Retention period: Not specified. 29 CFR 686.3

4.49 Employers of persons engaged in the hosiery industry in Puerto Rico. To keep notices of wage orders as prescribed by Wage and Hour Division.

Retention period: Not specified. 29 CFR 687.3

4.50 Employers of persons engaged in the artificial flower, decoration, and party favor industry in Puerto Rico. To keep notices of wage orders as prescribed by Wage and Hour Division.

Retention period: Not specified. 29 CFR 688.3

4.51 Employers of persons engaged in the sugar manufacturing industry in Puerto Rico. To keep notices of wage orders as prescribed by Wage and Hour Division.

Retention period: Not specified. 29 CFR 689.3

4.52 Employers of persons engaged in industries in the Virgin Islands. To keep notices of wage orders as prescribed by Wage and Hour Division.

Retention Period: Not specified. 29 CFR 694.3

4.53 Employers of homeworkers in industries in the Virgin Islands. To keep records pertaining to such homeworkers.

Retention period: 3 years. 29 CFR 695.6, 695.7

4.54 Employers of homeworkers in industries in the Virgin Islands. To keep handbook records containing dates upon which goods in each lot were delivered and collected; style number, description, and amount of goods in each lot, operations to be performed, and piece rate to be paid; net amount actually paid for operations performed; date paid and signature of person acting in behalf of employer.

Retention period: 2 years subsequent to last entry. 29 CFR 695.6, 695.7

4.55 *Employers of persons engaged in industries in American Samoa.* To keep notices of wage orders as prescribed by Wage and Hour Division.

Retention period: Not specified. 29 CFR 697.3

4.56 *Employers of persons engaged in the textile and textile products industry in Puerto Rico.* To keep notices of wage orders as prescribed by Wage and Hour Division.

Retention period: Not specified. 29 CFR 699.3

4.57 *Employers of persons engaged in the men's and boys' clothing and related products industry in Puerto Rico.* To keep notices of wage orders as prescribed by Wage and Hour Division.

Retention period: Not specified. 29 CFR 703.3

4.58 *Employers of persons engaged in the alcoholic beverage and industrial alcohol industry in Puerto Rico.* To keep notices of wage orders as prescribed by Wage and Hour Division.

Retention period: Not specified. 29 CFR 706.3

4.59 *Employers of persons engaged in the straw, hair and related products industry in Puerto Rico.* To keep notices of wage orders as prescribed by Wage and Hour Division.

Retention period: Not specified. 29 CFR 708.3

4.60 *Employers of persons engaged in the button, jewelry, and lapidary work industry in Puerto Rico.* To keep wage orders as prescribed by Wage and Hour Division.

Retention period: Not specified. 29 CFR 709.3

4.61 *Employers of persons engaged in the corsets, brassieres, and allied garments industry in Puerto Rico.* To keep notices of wage orders as prescribed by Wage and Hour Division.

Retention period: Not specified. 29 CFR 710.3

4.62 *Employers of persons engaged in the fabricated plastic products industry in Puerto Rico.* To keep notices of wage orders as prescribed by Wage and Hour Division.

Retention period: Not specified. 29 CFR 713.3

4.63 *Employers of persons engaged in the fabric and leather glove industry in Puerto Rico.* To keep notices of wage orders as prescribed by Wage and Hour Division.

Retention period: Not specified. 29 CFR 715.3

## VIII. POST OFFICE DEPARTMENT

1.1 *Postage meter licensees.* To keep a Meter Record Book (Form 3602-A), showing daily register readings of metered mail.

Retention period: At least 1 year from date of final entry. 39 CFR 33.3, 33.7

1.2 *Postage meter manufacturers.* To maintain a complete record, by serial number, of all meters manufactured and their movements from production to

scrapping and of all meter keys issued to postmasters.

Retention period: Not specified. 39 CFR 33.8

1.3 *Apartment house managers.* With respect to mail receptacles, (a) to maintain (1) a record of the number of keys supplied by the manufacturers and jobbers, relating the key number to the receptacle number, and (2) a record of the combination of keyless locks so that new tenants may be given the combination and (b) to maintain (1) in apartment houses where there are 25 or more receptacles, a complete directory of all persons receiving mail and, (2) where an apartment house is divided into units with separate entrances and with each unit having 25 or more receptacles, a separate directory for each unit. In addition, where mail is not generally addressed to specific units, a directory must be kept at the main unit of the building, listing all persons receiving mail in the various units.

Retention period: Not specified. 39 CFR 45.6

## IX. DEPARTMENT OF STATE

1.1 *Alien applicants for nonimmigrant visas.* To retain all documents and letters in support of a claim for eligibility to receive a nonimmigrant visa which were presented to, and returned by, the consular officer.

Retention period: For examination by immigration officials at port of entry. 22 CFR 41.10

1.2 *Persons required to register as manufacturers, importers, or exporters of United States Munitions List articles.* To maintain, subject to the inspection of the Secretary of State, or any person designated by him, records relating to the importation and exportation of articles enumerated in the United States Munitions List. Records of imports shall contain information on the consignor and the country of origin. Records of exports shall contain information as to the source of supply, consignee, purchaser, and the initial and ultimate destination of the shipments. Records covering both import and export shipments shall, in addition, include statistics on quantities shipped and the estimated values thereof.

Retention period: 6 years, except that the Secretary may prescribe a longer or shorter period in individual cases as he deems necessary. 22 CFR 122.6

## X. DEPARTMENT OF THE TREASURY

### 1. Bureau of Accounts

1.1 *General depositaries.* To retain one copy of the certificate of deposit, distributed in accordance with instructions printed thereon.

Retention period: Not specified. 31 CFR 202.6

1.2 *Active general depositaries.* To retain copies of the daily transcripts of the Treasurer's account, describing the checks charged to the account of the

Treasurer of the United States, in order to secure coverage of accompanying checks under the Government Losses in Shipment Act, and the quadruplicate copies of certificates of deposit.

Retention period: Not specified. 31 CFR 202.21, 205.3

1.3 *Depositaries for Federal taxes.* To establish and maintain an adequate record of all deposits received from employers, including date of payment, employer's identification number, and the total amount of tax deposit.

Retention period: Not specified. 31 CFR 213.5

1.4 *Authorized depositaries for bonds, notes, or other obligations issued or guaranteed by the United States as security in lieu of surety or sureties on penal bonds.* To retain duplicate copy of receipt for deposit of bonds, notes, or other obligations as security for penal bonds.

Retention period: Not specified. 31 CFR 225.8

1.5 *Depositors of money paid in offer in compromise on claims in favor of United States under 31 U. S. C. 194.* To keep duplicate copy of certificate of deposit (Form 209, formerly 6599).

Retention period: Not specified. 31 CFR 240.3

1.6 *Consignees of shipments under Government Losses in Shipment Act.* To make a matter of record all findings of consignee on inspection of shipment, subject to the call or inspection of the Secretary of the Treasury or other duly authorized Government officer.

Retention period: Not specified. 31 CFR 261.5

1.7 *Public and private agencies holding refugee relief loans.* To maintain adequate books and records relating to the funds borrowed from the Secretary of the Treasury under the Refugee Relief Act of 1953 and resettlement loans made therefrom.

Retention period: During life of the loan. 31 CFR 290.5

### 2. Comptroller of the Currency

2.1 *National banks acting as insurance agents and as brokers or agent for loans on real estate.* To keep records available for inspection by Examiners as specified in 12 CFR Part 2, including authorization statements and certificates, copies of agent-bank's reports, adequate records of insurance transactions and loans, with separate entries and accounts, and records as may be required by insurance companies.

Retention period: Permanent, except for copies of reports made by the agent bank to each insurance company which it represents, which copies shall be kept for a period of five years, and except for records of loans negotiated by the bank in acting as broker or agent in making or procuring loans on real estate, which records shall be kept for a period of five years. 12 CFR 2.2, 2.4

2.2 *National banks exercising trust powers.* To keep a separate set of books and records showing in proper detail all permissible fiduciary transactions en-

gaged in under Regulations and State and local law.

Retention period: Not specified. 12 CFR 4.1, 4.3 [See also 12 CFR 206.7.]

**2.3 National banking associations.** To maintain a stock register book containing names and residences of all shareholders, such book to be kept in the main office of the bank.

Retention period: Permanent. 12 U. S. C. 62

### 3. Bureau of Customs

**3.1 Importers of leather sold to be used in the manufacture of footwear.\*** To keep records to support blanket certificates issued to show sales of such leather during a specific period to a specified manufacturer showing quantity and description of the leather and identifying such leather with the import entry.

Retention period: 3 years from date of liquidation of the entry. 19 CFR 10.84

**3.2 Importers of leather to be used in the manufacture of harness or saddlery.\*** To keep records to support blanket certificates issued to show sales of such leather during a specific period to a specified manufacturer showing quantity and description of the leather and identifying such leather with the import entry.

Retention period: 3 years from date of liquidation of the entry. 19 CFR 10.85 (retention: 10.84)

**3.3 Importers of hides and skins of the India water buffalo to be used in the manufacture of rawhide articles.\*** To keep records to support blanket certificates issued to show sales of such hides and skins during a specific period to a specified manufacturer showing quantity and description of the hides and skins and identifying such hides and skins with the import entry.

Retention period: 3 years from date of liquidation of the entry. 19 CFR 10.86 (retention: 10.84)

**3.4 Importers of leather to be used in the manufacture of footballs, basketballs, soccer balls, or medicine balls.\*** To keep records to support blanket certificates issued to show sales of such leather during a specific period to a specified manufacturer showing quantity and description of the leather and identifying such leather with the import entry.

Retention period: 3 years from date of liquidation of the entry. 19 CFR 10.87 (retention: 10.84)

**3.5 Importers of Patna rice to be used in the manufacture of canned soups.\*** To keep records to support blanket certificates issued to show sales of such Patna rice during a specific period to a specified manufacturer showing quantity and description of the Patna rice and identifying such Patna rice with the import entry.

Retention period: 3 years from liquidation of the entry. 19 CFR 10.88

\* These records are required to be kept by manufacturers or producers, proprietors of bonded smelting and/or refining warehouses operating under section 312, Tariff Act of 1930, and importers.

**3.6 Manufacturers, processors, or dealers entering or withdrawing wool or hair of the camel under bond or receiving wool or hair by transfer under bond.** To keep records showing (a) in case of entry or withdrawal, the quantity, entered clean content, identity, and description of such wool or hair; (b) in case of receipt by transfer, the quantity, description, and date of transfer certificate of wool or hair and name and address of transferor.

Retention period: Records relating to bonded wool or hair—3 years after the imported wool or hair has been used in manufacturing; records of transferor, where the wool or hair has been charged against the transferee—3 years from date of transfer. 19 CFR 10.93 (retention: 10.95)

**3.7 Manufacturers or processors of products and substances resulting wholly or in part from bonded wool or hair of the camel.** To keep records showing (a) date or inclusive dates of processing of each lot or inclusive dates of each period of manufacture; (b) quantity, identity, and description of wool or hair not previously processed put into process; (c) quantity and description of all intermediate products, stocks in process, and wastes not described put into process; (d) quantity and description of final products and quantity by weight of wool or hair content; (e) quantity of wastes remaining on hand; (f) inventory of wool and hair on hand at close of each abstract period or at completion of lot; (g) quantities and description of any yarns spun.

Retention period: Records relating to bonded wool or hair—3 years after the imported wool or hair has been used in manufacturing; records of transferor, where the wool or hair has been charged against the transferee—3 years from date of transfer. 19 CFR 10.94 (retention: 10.95)

**3.8 Manufacturers, processors, or dealers of articles of wool or hair of the camel.** To keep records showing quantity, description, and wool or hair content of all articles delivered from their premises pursuant to transfer under bond, purchase, consignment, or otherwise; date of delivery; name and address of person to whom delivered; exact designation; price paid or agreed upon.

Retention period: Records relating to bonded wool or hair—3 years after the imported wool or hair has been used in manufacturing; records of transferor, where the wool or hair has been charged against the transferee—3 years from date of transfer. 19 CFR 10.95

**3.9 Importers of rapeseed oil to be used in the manufacture of rubber substitutes or lubricating oil.\*** To keep records to support blanket certificates issued to show sales of such rapeseed oil during a specific period to a specified manufacturer showing quantity and description of the rapeseed oil and identifying such rapeseed oil with the import entry.

Retention period: 3 years from date of liquidation of the entry. 19 CFR 10.100

**3.10 Importers of limestone to be used in the manufacture of fertilizer.\*** To keep records to support blanket certificates issued to show sales of such limestone during a specific period to a specified manufacturer showing quantity and description of the limestone and identifying such limestone with the import entry.

Retention period: 3 years from date of liquidation of the entry. 19 CFR 10.101

**3.11 Importers of bauxite, calcined, to be used in the manufacture of firebrick or other refractories.\*** To keep records to support blanket certificates issued to show sales of such bauxite during a specific period to a specified manufacturer showing quantity and description of the bauxite and identifying such bauxite with the import entry.

Retention period: 3 years from date of liquidation of the entry. 19 CFR 10.102

**3.12 Proprietors of bonded smelting and/or refining warehouses operating under section 312, Tariff Act of 1930.\*** To keep such records of their operations as will enable them to file an annual statement, not later than 60 days after the termination of their fiscal year, showing the quantities of ore and crude metal on hand at the beginning of the period and the dutiable contents thereof; the quantities of ore and crude metal received during the period and the dutiable contents thereof; the quantities of ore and crude metal to be accounted for and the dutiable contents thereof; the quantities of ore and crude metal on hand at the end of the period and the dutiable contents thereof; the quantities of ore and crude metal worked during the period and the dutiable contents thereof; and the wastage incurred during the period.

Retention period: 5 years from date of the related annual statement. 19 CFR 19.19

**3.13 Importers, exporters, proprietors of customs bonded warehouses, bonded common carriers, and others handling imported wheat in continuous customs custody.** To maintain such records as will enable customs officers to verify the handling to which imported wheat has been subjected and the proper accounting of any increase or shortage in quantity from shrinkage or other factor.

Retention period: 2 years after date of transaction. 19 CFR 19.34

**3.14 Manufacturers or producers of articles manufactured or produced in the United States with the use of imported duty-paid merchandise and intended for exportation with benefit of drawback under section 313 (a), Tariff Act of 1930.\*** To keep records showing the date or inclusive dates of manufacture or production of the articles, the quantity and identity of the imported merchandise used, the quantity of finished product obtained, and, if valuable waste is incurred in manufacture and claim is made for an allowance for such waste, the value of the imported merchandise used in manufacture and the quantity and

value of the waste incurred, and, in cases where two or more products are obtained, the relative values thereof at the time of separation.

Retention period: At least 3 years after payment of drawback claims. 19 CFR 22.4, 22.6 (retention: 22.46)

**3.15 Manufacturers or producers of articles manufactured or produced in the United States with the use, in certain cases, of substituted merchandise in lieu of imported duty-paid merchandise and intended for exportation with benefit of drawback under section 313 (b), Tariff Act of 1930, as amended.\*** To keep detailed records pertaining to duty-paid sugar, metal, ore containing metal, flaxseed or linseed, or flaxseed or linseed oil, printing papers (coated or uncoated), or of the articles manufactured or produced under drawback regulations with the use of such merchandise designated as the basis for the allowance of drawback on the exported articles.

Retention period: At least 3 years after payment of drawback claims. 19 CFR 22.5, 22.6 (retention: 22.46)

**3.16 Manufacturers or producers of flavoring extracts and medicinal or toilet preparations (including perfumery) manufactured or produced in the United States with the use of domestic taxpaid alcohol and intended for exportation with benefit of drawback under section 313 (d), Tariff Act of 1930, as amended.\*** To keep records similar to those required of manufacturers or producers in the case of articles manufactured or produced in the United States with the use of imported duty-paid merchandise and intended for exportation with benefit of drawback under section 313 (a), Tariff Act of 1930.

Retention period: At least 3 years after payment of drawback claims. 19 CFR 22.23, 22.24 (retention: 22.46)

**3.17 Licensed customhouse brokers.** To maintain correctly and in orderly itemized manner, and keep current, records of account reflecting all their financial transactions as customhouse brokers, including a copy of each entry made, copies of all correspondence and other papers relating to customs business and, except for certain specified limitations, a record of transactions of licensed customhouse broker (Customs Form 3079) in addition to the regular records of account.

Retention period: At least 5 years after preparation or receipt. 19 CFR 31.9

#### 4. Foreign Assets Control

**4.1 Persons engaged in transactions subject to Foreign Assets Control regulations, Transaction Control regulations, and Egyptian Assets Control regulations.** To keep a full record of each transaction subject to the provisions of 31 CFR Ch. V, whether effected pursuant to license or not.

Retention period: Shall be available for examination at least 2 years after

\* These records are required to be kept by manufacturers or producers, proprietors of bonded smelting and/or refining warehouses operating under section 312, Tariff Act of 1930, and importers.

date of transaction. 31 CFR 500.601, 500.804, 505.60, 510.801

#### 5. Internal Revenue Service

**NOTE:** The following items refer to requirements issued under the Internal Revenue Code of 1939 and the Internal Revenue Code of 1954 which were in effect on December 31, 1957. All regulations applicable under any provision of law in effect on August 16, 1954, the date of enactment of the 1954 Code, are applicable to the corresponding provisions of the 1954 Code insofar as such regulations are not inconsistent with the 1954 Code, and such regulations remain applicable to the 1954 Code until superseded by regulations under such Code. The Internal Revenue Service points out that the omission from this compilation of any record retention requirement provided for by law or regulation issued thereunder shall not be construed as authority to disregard any such requirement. The Service also points out that persons subject to income tax are bound by the retention requirement given in item 5.9 regardless of other requirements which for other purposes allow shorter retention periods.

Citations are to the 1939 Code of Federal Regulations unless otherwise indicated.

**5.1 Persons engaged in construction of aircraft for the Army and the Air Force.** To keep books, records, and original evidences of costs pertinent to the determination of the true profit, excess profit, deficiency in profit, or net loss from the performance of a contract or subcontract.

Retention period: So long as the contents thereof may become material in the administration of the act of March 27, 1934, as amended. 26 CFR 16.13

**5.2 Persons engaged in construction of naval vessels or aircraft for the Navy.** To keep books, records, and original evidences of costs pertinent to the determination of the true profit, excess profit, deficiency in profit, or net loss from the performance of a contract or subcontract.

Retention period: So long as the contents thereof may become material in the administration of the act of March 27, 1934, as amended. 26 CFR 17.14

**5.3 Persons engaged in the production, purchase, or sale of merchandise.** To keep a record of inventory conforming to the best accounting practice in the trade or business which clearly reflects income and is consistent from year to year.

Retention period: So long as the contents thereof may become material in the administration of any internal revenue law. 26 CFR 39.22 (c)-1, 39.22 (c)-2, 39.22 (d)-2 (retention: 39.54-1)

**5.4 Persons claiming allowance for depletion of natural gas property without reference to discovery value or percentage depletion.** To keep accurate records of periodical pressure determinations where the annual production is not metered.

Retention period: So long as the contents thereof may become material in the administration of any internal revenue law. 26 CFR 39.23 (m)-2 (retention: 39.54-1)

**5.5 Persons claiming an allowance for depletion and depreciation of mineral property.** To keep accurate accounts in

which shall be recorded the cost or other basis of the mineral deposit and of the plant and equipment, together with subsequent allowable capital additions to each account and all of the other adjustments required. Records shall also be kept of the amounts of periodic depletion and depreciation computed.

Retention period: So long as the contents thereof may become material in the administration of any internal revenue law. 26 CFR 39.23 (m)-11 (retention: 39.54-1)

**5.6 Persons claiming an allowance for depletion or depreciation of timber property.** To keep accurate ledger accounts in which shall be recorded the cost or other basis of the timber property (including plants, improvements, and equipment) together with subsequent allowable capital additions to each account and all other adjustments required. In such accounts the quantity of timber, of land, and of other resources, if any, shall be set up separately and a proper part of the total cost or value allocated to each. Records shall also be kept of the amounts of periodic depletion and depreciation computed.

Retention period: So long as the contents thereof may become material in the administration of any internal revenue law. 26 CFR 39.23 (m)-28 (retention: 39.54-1)

**5.7 Persons receiving any class of exempt income or holding property or engaging in activities the income from which is exempt.** To keep records as will enable allocation to be made of amounts of each class of exempt income and amounts of items or parts of items allocated to each class.

Retention period: So long as the contents thereof may become material in the administration of any internal revenue law. 26 CFR 39.24 (a)-4 (retention: 39.54-1)

**5.8 Corporations claiming allowance for dividends paid to shareholders.** To keep permanent records necessary (a) to establish that dividends with respect to which the allowance is claimed were actually paid during the taxable year, and (b) to supply the information required to be filed with the income tax return of the corporation. To also keep canceled dividend checks and receipts obtained from shareholders acknowledging payment.

Retention period: So long as the contents thereof may become material in the administration of any internal revenue law. 26 CFR 39.27 (b)-2 (retention: 39.54-1)

**5.9 Persons subject to income tax, except persons whose gross income consists solely of compensation for personal services rendered or arises solely from growing and selling products of the soil.** To keep permanent books of account or records, including inventories, as are sufficient to establish the amount of gross income, deductions, credits, and other matters required to be shown in any income tax return. In addition, every organization which is exempt from income tax but required to file an annual income return must keep permanent books of account or records, in-

cluding inventories, as are sufficient to show specifically the items of gross income, receipts and disbursements, and other required information.

Retention period: So long as the contents thereof may become material in the administration of any internal revenue law. 26 CFR 39.54-1 (See also 26 CFR 39.41-3, 39.41-4, 39.44-1, and 26 CFR (1954) 1.446-1 dealing with accounting methods and periods.)

5.10 *Persons who participate in a transfer to a corporation controlled by the transferor.* To keep records in substantial form showing information to facilitate the determination of gain or loss from a subsequent disposition of stock or securities and other property, if any, received in the exchange.

Retention period: So long as the contents thereof may become material in the administration of any internal revenue law. 26 CFR 39.112 (b) (5)-3 (retention: 39.54-1); 26 CFR (1954) 1.351-3

5.11 *Corporations receiving distributions in complete liquidation of subsidiaries.* To keep records showing information with respect to the plan of liquidation and its adoption.

Retention period: So long as the contents thereof may become material in the administration of any internal revenue law. 26 CFR 39.112 (b) (6)-5 (retention: 39.54-1); 26 CFR (1954) 1.332-6

5.12 *Qualified electing shareholders receiving distributions in complete liquidation of domestic corporations other than collapsible corporations.* To keep records in substantial form showing all facts pertinent to the recognition and treatment of the gain realized upon shares of stock owned at the time of the adoption of the plan of liquidation.

Retention period: So long as the contents thereof may become material in the administration of any internal revenue law. 26 CFR 39.112 (b) (7)-5 (retention: 39.54-1); 26 CFR (1954) 1.333-5

5.13 *Corporations which are parties to reorganizations in pursuance of court orders in receivership, foreclosure, or similar proceedings, or in proceedings under chapter X of the Bankruptcy Act.* To keep records in substantial form showing the cost or other basis of the transferred property and the amount of stock or securities and other property or money received (including any liabilities assumed upon the exchange), in order to facilitate the determination of gain or loss from a subsequent disposition of such stock or securities and other property received from the exchange.

Retention period: So long as the contents thereof may become material in the administration of any internal revenue law. 26 CFR 39.112 (b) (10)-2 (retention: 39.54-1); 26 CFR (1954) 1.371-1

5.14 *Persons who participate in a tax-free exchange in connection with a corporate reorganization.* To keep records in substantial form showing the cost or other basis of the transferred property and the amount of stock or securities and other property or money received (including any liabilities assumed upon the exchange, or any liabilities to which any

of the properties received were subject), in order to facilitate the determination of gain or loss from a subsequent disposition of such stock or securities and other property received from the exchange.

Retention period: So long as the contents thereof may become material in the administration of any internal revenue law. 26 CFR 39.112 (g)-6 (retention: 39.54-1); 26 CFR (1954) 1.368-3

5.15 *Persons who exchange stock and securities in corporations in accordance with plans of reorganizations approved by the courts in receivership, foreclosure, or similar proceedings, or in proceedings under chapter X of the Bankruptcy Act.* To keep records in substantial form showing the cost or other basis of the transferred property and the amount of stock or securities and other property or money received (including any liabilities assumed upon the exchange), in order to facilitate the determination of gain or loss from a subsequent disposition of such stock or securities and other property received from the exchange.

Retention period: So long as the contents thereof may become material in the administration of any internal revenue law. 26 CFR 39.112 (l)-2 (retention: 39.54-1); 26 CFR (1954) 1.371-2

5.16 *Persons making or receiving gifts of property acquired by gift after December 31, 1920.* To preserve and keep accessible a record of the facts necessary to determine the cost of the property and, if pertinent, its fair market value as of March 1, 1913, to insure a fair and adequate determination of the proper basis.

Retention period: So long as the contents thereof may become material in the administration of any internal revenue law. 26 CFR 39.113 (a) (2)-1 (retention: 39.54-1); 26 CFR (1954) 1.1015-1

5.17 *Executors or other legal representatives of decedents, fiduciaries of trusts under wills, life tenants and other persons to whom a uniform basis with respect to property transmitted at death is applicable.* To make and maintain records showing in detail all deductions, distributions, or other items for which adjustment to basis is required to be made.

Retention period: So long as the contents thereof may become material in the administration of any internal revenue law. 26 CFR 39.113 (a) (5)-1 (retention: 39.54-1); 26 CFR (1954) 1.1014-4

5.18 *Persons claiming credit for taxes paid or accrued to foreign countries and possessions of the United States.* To keep readily available for comparison on request the original receipt for each such tax payment, or the original return on which each such accrued tax was based, a duplicate original, or a duly certified or authenticated copy, in case only a sworn copy of a receipt or return is submitted.

Retention period: So long as the contents thereof may become material in the administration of any internal revenue law. 26 CFR 39.131 (e)-1 (retention: 39.54-1); 26 CFR (1954) 1.905-2

5.19 *Regulated investment companies.* To maintain records showing the information relative to the actual owners of its stock contained in the written statements to be demanded from the shareholders. For the purposes of determining whether a domestic corporation claiming to be a regulated investment company is a personal holding company the records of the company shall show the maximum number of shares of the corporation (including the number and face value of securities convertible into stock of the corporation) to be considered as actually or constructively owned by each of the actual owners of any of its stock at any time during the last half of the corporation's taxable year. Also to maintain a list of the persons failing or refusing to comply with demand for statements respecting ownership of shares.

Retention period: As long as the contents thereof may become material in the administration of any internal revenue law. 26 CFR 39.362-3, 39.362-4; 26 CFR (1954) 1.852-6, 1.852-7

5.20 *Executors of estates.* (a) To preserve in their files letters from brokers furnishing quotations, or evidence obtained from officers of issuing companies as to sales, of stocks and bonds which are not listed upon an exchange but are dealt in through brokers, or which have a market.

Retention period: Not specified. 26 CFR 81.10

(b) To keep complete and detailed records of the affairs of the estate as will enable the Commissioner to determine accurately the amount of the tax liability.

Retention period: Not specified. 26 CFR 81.103

5.21 *Persons making transfers of property by gift.* (a) To preserve in their files letters from brokers furnishing quotations, or evidence obtained from officers of issuing companies as to sales, of stocks and bonds which are not listed upon an exchange but are dealt in through brokers, or which have a market.

Retention period: Not specified. 26 CFR 86.19

(b) To keep such books of account or records as are necessary to establish the amount of their total gifts together with the deductions allowable in determining the amount of their net gifts, and the other information required to be shown in their gift tax returns.

Retention period: Permanent. 26 CFR 86.25

5.22 *Persons required to collect and account for admissions and cabaret taxes—(a) Admissions.* (1) To keep the portions of the tickets taken up by them.

Retention period: Not less than six months. 26 CFR 101.18

(2) To keep a copy of the statement of the numbers of obsolete and unusable tickets destroyed, their denominations, and all other pertinent information.

Retention period: Not specified. 26 CFR 101.18

(3) To keep substantially in accordance with the form outlined in the regu-

lations an accurate daily record of admissions to all classes, including free or complimentary tickets or admissions and reduced rate admissions; a classified daily record showing as to each class of tickets sold all figures and other information necessary to determine the amount of tax due for the day, and due as charges in excess of established price for the day; to keep sworn copies of management reports attached to and made a part of the records for the period covered thereby.

Retention period: 4 years from the date the tax became due. 26 CFR 101.32

(b) *Cabarets.* (1) To keep waiters' checks or bills or cash register tapes where the passing on of the tax to patrons is evidenced by entries thereon.

Retention period: Not less than 6 months. 26 CFR 101.18, 101.32

(2) To keep adequate and sufficient records with respect to the operations for each day on which public performances are held showing receipts from charges paid by all patrons entitled to be present during any part of the performance, and the tax due.

Retention period: 4 years from the date the tax became due. 26 CFR 101.32

(c) *Duplicate returns, credits, and abatements or refunds.* A duplicate copy of the returns shall be retained and, for all credits taken and all abatements or refunds claimed, complete and detailed records shall be maintained.

Retention period: For duplicate returns—4 years from the time tax became due; for credits—4 years from the date return is filed on which the credit is taken; and for abatements or refunds—4 years from date claim is filed. 26 CFR 101.32, 101.33, 101.41, 101.42

5.23 *Social, athletic, or sporting club or organization required to collect the tax on dues or initiation fees.* To keep up-to-date records showing the names and addresses of its members of each class, the amounts they have paid as dues, membership fees, or assessments, the tax, and the dates paid, to the club or others as a prerequisite to membership. To also keep a record in which shall be entered each day (a) under the head of "Life membership" (1) the number of life members from whom a life-membership tax has been collected on that day, and (2) the total amount of tax so collected; and (b) under the head of each other class of membership (1) the number of members of that class paying on that day dues or membership fees or initiation fees, (2) the total amount so paid by members of that class, and (3) the total amount of tax collected on such payments. A duplicate copy of the returns shall be retained and, for all credits taken and all abatements or refunds claimed, complete and detailed records shall be maintained.

Retention period: 4 years from the date the tax became due; with respect to credits, 4 years from the date return is filed on which the credit is taken; and, with respect to abatements or refunds claimed, 4 years from date claim is filed. 26 CFR 101.38, 101.39, 101.41, 101.42

5.24 *Persons making contracts of sale of cotton for future delivery, and persons*

*who act in capacity of clearing house or associations for such transactions.* To keep detailed records concerning the contracts and parties thereto in accordance with forms prescribed in regulations.

Retention period: Not less than 2 years. 26 CFR 110.8, 110.9, 110.10, 110.11

5.25 *Parties to transfers of any interest in silver bullion.* To keep accurate and complete record of every transfer of interest in silver bullion, and the record of a transferee shall be so kept that on a subsequent transfer the actual cost to him of the particular interest transferred can be determined.

Retention period: 4 years from the date the tax became due. 26 CFR 112.101

5.26 *Persons engaged in the business of buying, selling, or transferring stocks or bonds.* To keep a record of each transaction showing date of transaction, names of all parties involved, number, names, description, par and face value, selling price of stocks, and other related information.

Retention period: 4 years from the time of the transaction. 26 CFR 113.38, 113.68, 113.150

5.27 *Members of a stock exchange involved in transferring accounts through clearing houses, engaged in the business of clearing, settling, or adjusting transactions in stocks or bonds.* To keep records of the particulars of transactions transferring the accounts of customers without change of ownership of the securities of such customers, wherever a clearing house carries upon its sheets or records information or reports of such transactions.

Retention period: 4 years from the time of the related transaction. 26 CFR 113.41, 113.71, 113.150

5.28 *Members of a securities exchange registered with the Securities and Exchange Commission as a national exchange who have appointed clearing houses for affixing stamps.* To maintain in permanent form complete and adequate daily records, such as a blotter or similar book of original entry, of all transactions in stocks and bonds, whether taxable or not, including rights to subscribe for or to receive stocks or bonds, arising in the conduct of their business, irrespective of whether the stocks or bonds are listed or unlisted, whether the transactions are clearable or not, and including transactions involving loans or borrowings of stocks or bonds, and over-the-counter sales, showing with respect to each transaction the amount of tax payable or the basis on which exemption from tax is claimed.

Retention period: 4 years from the date of the transaction. 26 CFR 113.41, 113.71, 113.150

5.29 *Clearing houses appointed for the purpose of affixing stamps by members of a securities exchange registered with the Securities and Exchange Commission as a national exchange.* To keep in permanent form the daily reports received from its members, and the daily summary statement of the total tax shown on such reports (if one is made).

Retention period: 4 years from the date of the report or statement. 26 CFR 113.41, 113.71, 113.150

5.30 *Persons having control or possession of policies of insurance or reinsurance issued by foreign insurers.* To keep the instrument of insurance.

Retention period: 4 years from the date of issuance of the policy. 26 CFR 113.107

5.31 *Persons, solicitors, or brokers accepting, placing, or soliciting contracts of insurance or reinsurance by foreign insurers.* To keep a record of each policy or other instrument subject to tax.

Retention period: 4 years from the time of the transaction. 26 CFR 113.109, 113.150

5.32 *Persons required to keep records with respect to documentary stamp taxes.* To maintain and preserve all instruments, memoranda, books, or other documents to which documentary stamps have been affixed and canceled in payment of stamp taxes; all certificates of exemption executed in lieu of the payment of stamp taxes; and all other records required by the documentary stamp tax regulations.

Retention period: 4 years from the time of the related transaction. 26 CFR 113.150

5.33 *Persons required to collect tax on use of safe deposit boxes.* To keep accurate records and accounts of all transactions subject to tax and evidence of the right to exemption on any such transaction in respect of which tax is not collected. A complete and detailed record of all credits taken and a duplicate of the return shall also be kept.

Retention period: 4 years from the date the tax is due, and, with respect to credits, 4 years from the date of the return on which the credit appears. 26 CFR 130.71, 130.77

5.34 *Carriers of petroleum by pipe line.* To keep accurate records and accounts showing (a) the daily volume of commodities accepted for transportation; (b) daily run records of the amount taken into the pipe lines and the amount delivered from such lines; (c) deductions from acceptances or allowances for evaporation, basic sediment, water, etc.; and (d) the charge per barrel, and the total charge for each movement. A complete and detailed record of all credits taken and a duplicate of the return shall also be kept.

Retention period: 4 years from the date the tax is due, and, with respect to credits, 4 years from the date of the return on which the credit appears. 26 CFR 130.71, 130.77

5.35 *Persons required to collect taxes on amounts paid for (a) telegraph, telephone, cable, or radio dispatches, messages, or conversations, (b) any leased wire, or talking circuit special service, or wire and equipment services, etc., or (c) any local telephone services, etc.* To keep accurate records and accounts of all such services and facilities furnished upon which the tax is imposed and evidence of the right to exemption relative

to any such services or facilities furnished in respect of which tax is not collected. A complete and detailed record of all credits taken and a duplicate of the return shall also be kept.

Retention period: 4 years from the date the tax is due; with respect to evidence of the right to exemption, 4 years from the date the tax would have become due if applicable; and, with respect to credits, 4 years from the date of the return on which the credit appears. 26 CFR 130.47, 130.71, 130.77

5.36 *Persons required to collect taxes on amount paid for the transportation of persons and seating or sleeping accommodations in connection therewith.* To keep accurate records to show with respect to each ticket or order sold or fare collected, or other individual transaction, the amount of tax collected or evidence of the right to exemption where tax is not collected. A complete and detailed record of all credits taken and a duplicate of the return shall also be kept.

Retention period: (a) Except as provided in paragraph (b) below, 4 years from the date the tax is due; with respect to evidence of the right to exemption, 4 years from the date the tax would have become due if payable; and, with respect to credits, 4 years from the date of the return on which the credit appears.

(b) On or after October 1, 1956, carriers furnishing transportation or facilities paid by a State, a Territory of the United States, or any political subdivision thereof, or the District of Columbia, shall retain all exemption certificates accepted, with the record of services and facilities rendered for a period of at least 3 years from the date the tax would have become due if payable. 26 CFR 130.54, 130.62, 130.71, 130.77; 26 CFR (1954) 42.4261-6 (e), 42.4292-1 (b)

5.37 *Domestic manufacturers of cigarette papers and tubes.* To keep a book record of cigarette papers made up into packages, books, sets, or tubes and the number of tubes sold, and to keep a record of manufacturers and others to whom sold showing the number of tubes so sold tax-free and taxpaid.

Retention period: Not specified. 26 CFR 140.190

5.38 *Proprietors of bonded sea stores warehouses.* To keep an accurate account of articles received, withdrawn, delivered, transferred, repacked, and on hand.

Retention period: Not specified. 26 CFR 141.14

5.39 *Persons engaged in the business of transporting property for hire.* To keep accurate records to show with respect to each individual transaction the amount of tax collected or evidence of the right to exemption where tax is not collected. A complete and detailed record of all credits taken and a duplicate of the return shall also be kept.

Retention period: 4 years from the date the tax is due, and, with respect to credits, 4 years from the date of the return on which the credit appears. 26 CFR 143.33, 143.34, 143.51, 143.60

5.40 *Persons who ship or pay for transportation of shipments to points of*

*export.* To retain triplicates of Export Exemption Certificates with shipping papers, and documentary evidence of the exportation of property, such as a copy of export bill of lading, memorandum from the captain of the vessel, customs official, or foreign consignee, shipper's export declaration, or other evidence sufficient to establish the fact that the property has actually been exported.

Retention period: 4 years. 26 CFR 143.33, 143.34

5.41 *Manufacturers of smoking opium.* To keep a book conforming to Form 271 which shall contain a daily accurate account of (a) the quantity of crude gum opium (including all forms, preparations, or derivatives suitable for manufacturing opium for smoking purposes) and other materials purchased and sold; (b) name and address of purchaser or seller; (c) if articles are shipped or delivered to some other person, the name of such other person and place of delivery; (d) the sizes of the packages and number of packages of each size purchased and sold; (e) the total quantity of prepared smoking opium (1) manufactured, (2) sold, (3) removed tax paid, and (f) the number and value of stamps purchased and used.

Retention period: Not specified. 26 CFR 150.10

5.42 *Persons making application for registry or reregistry as retail dealers, physicians, dentists, veterinary surgeons, etc., manufacturers of and dealers in exempt preparations, and those entitled to obtain and use narcotics in a laboratory.* To keep the duplicates of inventories required to be made of the narcotic drugs and preparations on hand at the time of making the inventories.

Retention period: 2 years. 26 CFR 151.10

5.43 *Manufacturers or producers of packages containing one ounce or more of morphine, cocaine or isonipocaine or any of their salts or derivatives, and of packages containing tablets, pills, or preparations the content of which amounts to one ounce or more of such drugs, and wholesale dealers disposing of such packages—(a) Manufacturers or producers.* To keep a record of the individual identification number placed on each package manufactured and produced together with the name and address of the purchaser, so arranged that upon disclosure of the identification number the identity of the purchaser can be readily ascertained.

(b) *Wholesale dealers.* To keep a record showing as to each package disposed of the manufacturer's name, location, and identification number, the name and address of the purchaser, and the date of disposal, so arranged that upon disclosure of the identity of the manufacturer and the identification number, the identity of the purchaser can be readily ascertained.

Retention period: Permanent. 26 CFR 151.59

5.44 *Manufacturers, importers, producers, compounders, wholesale dealers and other authorized persons filling orders for narcotic drugs.* To keep as a part of their permanent records order

forms for narcotic drugs, including orders of exempt officials.

Retention period: 2 years. 26 CFR 151.70, 151.88, 151.96

5.45 *Registrants authorized to execute and present order forms for narcotic drugs.* (a) To keep on file duplicate order forms.

(b) To keep on file original and duplicate order forms which are improperly executed or mutilated so as to make them unusable.

(c) To keep on file with the duplicates thereof original order forms returned because of improper preparation.

(d) To keep on file attached to the duplicates thereof original order forms which are not accepted, or cannot be filled, and are returned with a letter of explanation. The letter of explanation is also attached to the duplicate.

(e) To file with the duplicates of order forms, the unfilled originals of which have been lost, the duplicates of second orders and of the affidavits accompanying the second orders, and to attach, if returned, the originals of the first order forms to the duplicates and affidavits.

Retention period: 2 years. 26 CFR 151.76, 151.85, 151.88, 151.89

5.46 *Narcotic registrants or exempt officials purchasing narcotics from court officers under judicial proceedings.* To retain duplicates of official order forms or purchase orders.

Retention period: 2 years. 26 CFR 151.88, 151.197

5.47 *Persons registered for the purpose of engaging in any activity involving the use of narcotic drugs.* To file with their official order forms and records receipts for samples of narcotics furnished to Federal and State enforcement officers.

Retention period: Not specified. 26 CFR 151.97

5.48 *Importers, manufacturers, producers, compounders, wholesale dealers, and others filling orders for narcotic drugs submitted by qualified dealers or practitioners in the Virgin Islands.* To keep records in the same manner as in the case of domestic sales, except that in lieu of the record of the registry number of the purchaser, there shall be kept a record of the date the order was approved by the Commissioner of Health of the Virgin Islands and the date the order was received by them.

Retention period: Not specified. 26 CFR 151.102

5.49 *Manufacturers, importers, producers, and compounders of, and wholesale dealers in taxable narcotics.* To keep invoices, original sales orders, delivery or duplicate sales slips, or other papers or records as may be required to evidence any unrecorded purchase, receipt, or disposition. Also manufacturers must keep available such batch tags, production orders, or other papers as may be required to evidence any unrecorded quantity used or produced.

Retention period: Not specified. 26 CFR 151.115, 151.116, 151.117, 151.150, 151.151

5.50 *Manufacturers importing opium or medicinal coca leaves.* To keep, where

factory procedure is such that partial withdrawals are made from individual containers, a complete record of all such withdrawals on a stock record card attached to each container.

Retention period: Not specified. 26 CFR 151.129, 151.139

5.51 *Manufacturers, producers, compounders, and importers of, and wholesale dealers in narcotic drugs.* To retain on file together with other narcotic records duplicate copies of all returns, properly sworn to as in the case of original copies.

Retention period: Not less than 2 years. 26 CFR 151.163

5.52 *Retail dealers and other persons qualified to sell narcotic drugs at retail.* To keep written prescriptions and written records of oral prescriptions for narcotic drugs in a separate file.

Retention period: Not less than 2 years. 26 CFR 151.174

5.53 *Physicians, dentists, veterinary surgeons, and other practitioners (including hospitals and institutions).* To keep daily records showing the kind and quantity of narcotics dispensed or administered, the names and addresses of persons to whom dispensed or administered, the names and addresses of persons upon whose authority, and the purpose for which, dispensed or administered. In lieu of these records practitioners who, in their office practices, administer minute quantities of narcotics in stock preparations, may keep, as to such preparations, records of the date when each stock preparation is made or purchased and the date when the preparation is exhausted.

Retention period: Not specified. 26 CFR 151.177, 151.178, 151.179

5.54 *Manufacturers, producers, compounders, and vendors (including dispensing physicians) of exempt narcotic preparations.* To keep a record in accordance with the form outlined in the regulations of all sales, exchanges, gifts or other dispositions of exempt preparations. Separate records shall be kept of dispositions to registrants and dispositions to consumers. The record of dispositions to registrants shall show the name, address, and registry number of the registrant to whom disposed, the name and quantity of the preparation, and the date upon which delivery to registrant, his agent or a carrier is made. The record of dispositions to consumers shall show the name of the recipient, his address, the name and quantity of the preparations, and the date of delivery. Manufacturers of and dealers in exempt preparations, who also manufacture and deal in taxable drugs, are deemed in compliance with this requirement as to records if all such dispositions are evidenced by vouchers or invoices, which contain all the required information and are kept in a separate file arranged chronologically. Registrants, supplying exempt preparations to consumers pursuant to prescriptions issued by registered physicians, are deemed in compliance with the requirement as to records of dispositions to consumers if each such prescription shows the name and address of the recipient, the name and quantity

of the preparation, and the date of filing, and the prescriptions are kept on the narcotic prescription file.

Retention period: Not specified. 26 CFR 151.185

5.55 *Laboratories using narcotics.* To keep complete records of receipts, disposals, and stocks on hand, of all narcotic drugs and preparations; to keep duplicate copies of official order forms used to obtain narcotic drugs; to keep the original of the return of inventory the duplicate of which is forwarded to the district director; and to keep a special record in accordance with the form outlined in the regulations showing date, kind, and quantity of narcotic drug or preparation used, the particular purpose or object of such use, and the identification and disposition of the narcotics or resulting products or residues so used, showing the date, quantity of resulting products or residues, and manner of disposition.

Retention period: Not less than 2 years from date of last transaction shown therein. 26 CFR 151.186, 151.187a

5.56 *Laboratories transferring and receiving narcotic drugs for chemical or pharmacological tests—(a) Transferors.* To keep on file with the official order form or with the order and exempt certificate, as the case may be, the written approval of the Commissioner of Narcotics to the transfer of an appropriate quantity of a narcotic drug to another qualified registrant or to an exempt official for the purpose of having the desired tests made.

(b) *Transferees.* To keep a record of such drugs used and disposed of in the manner described in item 5.55 above with additional data, in the case of pharmacological tests, accounting for quantities dispensed to humans and animals. A copy of the report to the transferor of the results of the tests made, if such report includes data from which a complete accounting for the narcotic drug used and disposed of can be ascertained, may be kept on file by the transferee as the special record required.

Retention period: Not less than 2 years from the date of the last transaction therein. 26 CFR 151.187a

5.57 *Persons required to make statements with respect to narcotics lost or destroyed—(a) Persons having title to narcotics lost or destroyed through breakage of container or other accident, other than in transit.* To retain a copy of statement, forwarded to narcotic district supervisor, as to kinds and quantities of narcotics lost or destroyed and the circumstances involved.

(b) *Consignees of narcotics lost by theft, or otherwise lost or destroyed in transit.* To retain a copy of the signed statement of the facts, filed with the narcotic district supervisor immediately upon ascertainment of the occurrence, including a list of the narcotics stolen, lost, or destroyed, and documentary evidence that the local authorities were notified.

Retention period: Not specified. 26 CFR 151.194

5.58 *Persons desiring to discontinue a business, involving the use of narcotic*

*drugs, on any date other than June 30.* To retain on file with narcotic records special-tax stamps returned by district director after being marked "Business discontinued" with the date.

Retention period: 2 years. 26 CFR 151.195

5.59 *Narcotic registrants disposing of excess or undesired narcotics.* To retain duplicate copy of inventories of excess or undesired narcotics shipped to narcotic district supervisor.

Retention period: 2 years. 26 CFR 151.196

5.60 *Applicants for registry required to submit inventories of marihuana and preparations thereof on hand.* To keep duplicates of inventories required to be made of marihuana and preparations thereof on hand at the time of making such inventories.

Retention period: 2 years. 26 CFR 152.8

5.61 *Transferors and transferees of marihuana—(a) Transferors.* To preserve the originals of order forms for marihuana.

(b) *Transferees.* To preserve the duplicates of order forms for marihuana.

Retention period: 2 years. 26 CFR 152.49

5.62 *Physicians, dentists, veterinary surgeons, hospitals, sanatoriums, medical schools, and other practitioners dispensing or administering marihuana to patients.* To keep daily records showing the kind and quantity of marihuana dispensed or administered, the name and address of each person to whom dispensed or administered, the name and address of the person under whose authority the marihuana is dispensed or administered and the purpose for which it is dispensed or administered.

Retention period: 2 years. 26 CFR 152.53, 152.54

5.63 *Dealers filling marihuana prescriptions.* To keep marihuana prescriptions in a separate file. Dealers registered under the Harrison Narcotic Law, as amended, as retail dealers, who keep marihuana prescriptions on the narcotic prescription file, will be deemed in compliance with this provision.

Retention period: 2 years. 26 CFR 152.64

5.64 *Transferors and transferees of unsterilized marihuana seeds or the plant Cannabis sativa L.* To keep records covering dispositions and receipts of such seeds or such plant.

Retention period: 2 years. 26 CFR 152.68, 152.68a, 152.78

5.65 *Persons required to render returns with respect to marihuana.* To retain duplicates of such returns.

Retention period: 2 years. 26 CFR 152.75, 152.78

5.66 *Persons registered to obtain marihuana for laboratory use.* To keep complete records relating to the receipt, disposal, and stock on hand of all marihuana; to keep in accordance with the form outlined in the regulations a special record showing the date, the quantity and kind of marihuana used, the particular purpose or object of such use.

and also showing as to the resulting product or residue, the date, quantity and kind, and manner of disposition.

Retention period: 2 years. 26 CFR 152.77, 152.78

5.67 *Persons registered to process the Cannabis sativa L plants and parts thereof for the purpose of extracting any fiber or fiber products therefrom.* To keep in accordance with the form outlined in the regulations complete records relating to the receipt, disposal, and stock on hand, of all such plants and parts thereof and products therefrom.

Retention period: 2 years. 26 CFR 152.77a, 152.78

5.68 *Persons taxable under the Marihuana Tax Act.* To retain all order forms, duplicate forms, prescription records, returns, and inventories required to be kept on file.

Retention period: 2 years. 26 CFR 152.78

5.69 *Persons required to make statements with respect to marihuana lost or destroyed—(a) Persons having title to marihuana lost or destroyed through breakage of container or other accident, other than in transit.* To keep a copy of affidavit, forwarded to narcotic district supervisor, as to the kind and quantity of marihuana items lost or destroyed and the circumstances involved.

(b) *Consignees of marihuana lost by theft, or otherwise lost or destroyed in transit.* To retain a copy of the sworn statement of the facts, filed with the narcotic district supervisor immediately upon ascertainment of the occurrence, including a list of marihuana items stolen, lost, or destroyed, and documentary evidence that the local authorities were notified.

Retention period: Not specified. 26 CFR 152.97

5.70 *Persons desiring to discontinue a business, involving the use of marihuana, on any date other than June 30.* To retain on file with marihuana records special-tax stamps returned by district director after being marked "Business discontinued" with the date.

Retention period: 2 years. 26 CFR 152.98

5.71 *Marihuana registrants disposing of excess, undesirable, or useless marihuana.* To retain copies of inventories of excess, undesirable, or useless marihuana shipped to narcotic district supervisor.

Retention period: 2 years. 26 CFR 152.98

5.72 *Operators of industrial alcohol plants, and industrial alcohol bonded warehouses (as defined in 26 CFR 171.182, 171.183).* To keep records pertaining to distilled spirits redistilled at industrial alcohol plants, and distilled spirits transferred in bond to, or removed for an authorized purpose from, industrial alcohol plants and industrial alcohol bonded warehouses (under 26 CFR Part 171, Subpart G, to be maintained in accordance with 26 CFR Part 171, Subpart G, and applicable provisions of 26 CFR (1954) Part 182).

Retention period: 3 years. 26 CFR 171.256 (retention: 26 CFR (1954) 182.324)

5.73 *Proprietors of distilleries engaged in national emergency transfers of distilled spirits (under 26 CFR Part 171, Subpart G).* To keep such records as the Commissioner may deem necessary to meet the requirements of the national defense.

Retention period: Not specified, but regulations and operations under them cease to be effective 5 years from date of enactment of sec. 3183 I. R. C. Public Law 700, 84th Congress, extends effective period to July 11, 1958. 26 CFR 171.279, 171.280

5.74 *Persons or organizations holding, on November 1, 1951, distilled spirits, wines, and malt liquors intended for sale upon which internal revenue tax has been paid.* To keep copies of inventories, reports, and records relating to inventories of distilled spirits, wines, and malt liquors as required by 26 CFR 171.300.

Retention period: Not specified. 26 CFR 171.302-171.310

5.75 *Manufacturers of white phosphorus matches.* To keep a daily record on a prescribed form showing the total of each material used each day and the total number of matches produced, and the number of stamped packages and original packages in which packed, also the total number of stamped packages and original packages, together with the total number of matches disposed of each day. To also keep the names of customers to whom matches are consigned and the quantities so sold.

Retention period: Not specified. 26 CFR 300.20, 300.23

5.76 *Manufacturers of filled cheese.* To keep a daily record of the number of pounds of each material used by him in the manufacture of filled cheese and the number of pounds of each such kind of material used for purposes other than the manufacture of filled cheese; the number of taxable pounds of filled cheese produced; the number of taxable pounds of filled cheese disposed of in each instance, name of person to whom shipped or delivered, date of shipment or delivery, and the address to which sent; the number of taxable pounds of filled cheese returned to the factory in each instance, name of person by whom returned, date of receipt, and address from which returned; the number of taxable pounds of filled cheese reworked, dumped, or destroyed; and the total values of filled-cheese stamps purchased and used. A duplicate of the return shall also be kept.

Retention period: 4 years. 26 CFR 301.22, 301.23

5.77 *Wholesale dealers in filled cheese.* To keep a daily record of the number of pounds in each consignment received by him, giving the name and address of the consignor and date of receipt; and the number of pounds disposed of in each instance, name of person to whom shipped or delivered, date of shipment or delivery, and address to which sent. A duplicate of the return shall also be kept.

Retention period: 4 years. 26 CFR 301.32, 301.33

5.78 *Persons responsible for returns and payment of tax on sales of pistols and revolvers.* To keep such records and memoranda as will clearly show the amount of the sales of pistols and revolvers for each month; evidence of the right to exemption from the tax; and a complete and detailed record of overpayments for which credits are taken. A duplicate of the return shall also be kept.

Retention period: 4 years from the date the tax becomes due and, with respect to credits, 4 years from the date the credit is taken. 26 CFR 302.9, 302.12, 302.15

5.79 *Persons making exports of pistols and revolvers—(a) Manufacturers selling pistols and revolvers for export and in due course so exported.* To preserve the orders or contracts of sale, and certificates with respect to shipment to a foreign destination, and "proofs of exportation."

(b) *Persons, other than manufacturers, exporting pistols and revolvers.* To carefully preserve in their own files copies of export bills of lading or other shipping documents and all other papers bearing on the transactions.

Retention period: Not specified. 26 CFR 302.16, 302.17, 302.18

5.80 *Owners or consignees of imported playing cards.* To keep copy of receipted order (Form 923) for purchase of stamps for payment of tax on imported playing cards.

Retention period: 3 years following the close of the year in which the stamps were purchased. 26 CFR 305.19

5.81 *Importers of playing cards.* To keep copy of receipted order form for tax stamps in payment of tax on imported playing cards, showing name and address of person by whom imported, name of foreign country, quantity of cards imported, number and value of stamps, and total value of all stamps.

Retention period: 3 years following the close of the year in which the stamps were purchased. 26 CFR 305.19

5.82 *Processors of coconut and other vegetable oils.* To keep on file accurate records and accounts (and in detail as specified) with respect to such processing. A separate record must be kept for each plant where oil or oils are processed. A complete and detailed record of each overpayment, for which claim for refund or credit is filed, must also be kept.

Retention period: 4 years from the date the tax became due, and, with respect to overpayments, 4 years from the date a claim for credit or refund has been filed. 26 CFR 306.8, 306.19

5.83 *Manufacturers of adulterated and process or renovated butter.* (a) To keep records showing (1) the number of pounds of each material or ingredient used in the production of adulterated and process or renovated butter, and the number of pounds of such materials used for other purposes, (2) the number of pounds of adulterated and process or renovated butter produced, (3) the num-

ber of pounds in each lot disposed of, the name of the consignee, the address to which delivered, and the date of shipment, (4) the number of pounds in each lot returned to the factory, the name of the person by whom returned, the address from which returned, and the date of receipt, (5) the number of pounds reworked, disposed of as grease, or otherwise destroyed, (6) the total value of adulterated and process or renovated butter tax stamps purchased and used.

(b) To record (1) sample packages of taxpaid adulterated and process or renovated butter distributed gratuitously in the same manner as adulterated and process or renovated butter which is sold, (2) transfers by a manufacturer to himself as a wholesale or retail dealer in the same manner as a transfer to another person, (3) deliveries of adulterated and process or renovated butter to each address separately, where one person is doing business at different places, as in the case of chain stores, (4) shipments of adulterated and process or renovated butter to one person on the order of another person in the name and address of the consignee, followed by "acc't of" and the name and address of the person for whose account the shipment was made, but not consignments on orders in the names of agents, solicitors, or other persons transmitting an order for another party. Carbon duplicates of complete returns and copies of certificates executed by officer supervising the dumping and repacking of adulterated and process or renovated butter shall also be retained.

Retention period: 4 years. 26 CFR 310.109, 310.123

**5.84 Wholesale dealers in adulterated and process or renovated butter.** (a) To keep records showing (1) the number of pounds in each consignment of adulterated and process or renovated butter received, the name and address of the consignor, and the date of receipt, and (2) the number of pounds in each lot disposed of, the name of the consignee, the address to which delivered, and the date of shipment.

(b) To record (1) sample packages of taxpaid adulterated and process or renovated butter received and disposed of gratuitously in the same manner as adulterated and process or renovated butter which is purchased and sold, (2) transfers by a wholesale dealer to himself as a retail dealer in the same manner as a sale to another person, (3) deliveries of adulterated and process or renovated butter to each address separately, where one person is doing business at different places, as in the case of chain stores, (4) shipments of adulterated and process or renovated butter to one person on the order of another person in the name and address of the consignee followed by "acc't of" and the name and address of the person giving the order, but not receipts of adulterated and process or renovated butter which a wholesale dealer orders delivered direct to a third party, nor consignments in the name of agents, solicitors, or other persons transmitting orders for other parties, (5) returns of adulterated and process or renovated butter by customers separately

from other receipts, returns of adulterated and process or renovated butter to manufacturers or other wholesale dealers separately from other disposals, and sales of repossessed goods with other disposals. Carbon duplicates of returns shall also be retained.

Retention period: 4 years. 26 CFR 310.115, 310.127

**5.85 Persons who manufacture manufactured sugar.** (a) To keep an accurate record of the manufacturing done by them, separately at and for each place where the manufacturing is done, showing (1) the quantity of manufactured sugar and other sugar on hand at the beginning of, received during, and on hand at the end of the month, (2) the quantity of manufactured sugar produced, sold, and used in the production of other articles for sale during the month, and (3) the polariscopic test or total sugars of each grade and type of sugar and manufactured sugar.

(b) Records shall contain sufficient information to enable Commissioner to determine amount of tax due, and shall be kept of all transactions involved in any way in any claim or deduction based upon an exemption, or in connection with any claim for payment, refund, credit, or abatement.

Retention period: 4 years. 26 CFR 312.504

**5.86 Persons required to file returns and pay tax on the sale or use of gasoline, lubricating oil, or matches.** To keep accurate and complete records, including accounts with respect to sales or use of gasoline, lubricating oil, or matches. Duplicates of returns, supporting information with respect to exempt or tax-free sales, and complete and detailed records of overpayments, for which credit is taken or refund is claimed, must also be kept.

Retention period: 4 years from the date the tax became due, or, in the case of exempt or tax-free sales, 4 years from the last day of the month immediately following that in which the sale occurs, or, in the case of overpayments, 4 years from the date credit is taken or refund claimed. 26 CFR 314.23, 314.60, 314.62, 314.64

**5.87 Persons liable to pay floor stocks tax on gasoline held on November 1, 1951.** To keep records showing payment of floor stocks tax on gasoline, including the duplicate of the return, inventories, and other relevant papers and material. Persons holding gasoline at more than one location shall keep separate inventories for each location (one copy at each location and one copy at the principal place of business) consolidated into a single inventory at the principal place of business.

Retention period: 4 years from the date the tax is due. 26 CFR 314.71, 314.73, 314.74

**5.88 Licensed manufacturers of firearms.** To keep complete and adequate records of all firearms and ammunition disposed of in the course of his business, whether manufactured by himself or acquired from other manufacturers or dealers.

Retention period: Not less than 6 years from the date of the transactions to which the records relate. 26 CFR 315.70, 315.71

**5.89 Licensed dealers in firearms.** To keep complete and adequate records of all firearms (not including parts of firearms but including firearms in an unasssembled condition) acquired or disposed of in the course of business.

Retention period: Not less than 6 years from the date of the transactions to which the records relate. 26 CFR 315.70, 315.72

**5.90 Persons required to file a return and pay tax on the sale or use of any article subject to manufacturers' excise tax, or disposing of articles free of tax.** To keep accurate records, including duplicates of returns, and accounts of all transactions. To keep, in the case of dispositions of products to other manufacturers free of tax, accurate records of all such transactions including certificates from purchasers certifying to the fact that the products are purchased for further manufacture of taxable articles, with supporting invoices, etc. To maintain evidence with respect to sales for export, or shipment to a possession of the United States, and sales to States or political subdivisions thereof, upon which no tax is due, and other tax-free sales, and evidence required to support a claim for credit or refund.

Retention period: 4 years from the date the tax became due; with respect to tax-free sales, for a period of 4 years from the last day of the month following the month in which the sale was made; and with respect to credits or refunds, 4 years from the date any credit is taken or refund is claimed. 26 CFR 316.7, 316.23, 316.24, 316.26, 316.28, 316.29, 316.61a, 316.63, 316.72, 316.81, 316.121, 316.200, 316.202, 316.204, 316.204a

**5.91 Persons dealing in, handling, or receiving articles exempt from manufacturers' excise tax.** To keep certificates, which are not turned over to manufacturers of articles, together with proper records, supporting orders, and invoices with respect to exempt sales.

Retention period: 4 years from the last day of the month following the month in which the sale was made. 26 CFR 316.22, 316.26, 316.27, 316.28, 316.72, 316.204

**5.92 Persons required to file a return and pay tax on the sale of an article at retail.** To keep accurate records, including duplicates of returns, and accounts of all transactions. To maintain evidence of sales at retail for export, or shipment to a possession of the United States, sales at retail to the United States, States, or Territories of the United States, political subdivisions thereof, or District of Columbia, sales for resale, and sales at retail of articles for religious purposes which could also be used for nonreligious purposes, upon which no tax is due. To keep also a complete and detailed record of each overpayment.

Retention period: 4 years from the date the tax became due; in the case of tax-free sales, 4 years from the last day of the month following the month in which the sale was made; and, with re-

spect to overpayments, 4 years from the date the credit is taken or the refund is claimed. 26 CFR 320.20, 320.21, 320.22, 320.23, 320.37, 320.72, 320.76

5.93 *Persons claiming exemption for tax on sale of diesel fuel*—(a) *Sales to a State or Territory of the United States, or a political subdivision thereof, or the District of Columbia.* To be prepared to produce evidence, such as clearly identified orders or contracts of a State, Territory of the United States, or a political subdivision thereof, or the District of Columbia, of right to exemption.

(b) *Sales for export and shipments to possessions of the United States.* To maintain adequate records to establish that the liquid was sold for export and documentary evidence that it was in fact exported.

Retention period: 4 years from the last day of the month following the month in which the sale was made. 26 CFR 324.30, 324.31, 324.33, 324.42

5.94 *Persons required to file a return and pay tax on the sale or use of diesel fuel.* To keep accurate records and accounts of all taxable transactions. To keep also a complete and detailed record of each overpayment.

Retention period: 4 years from the date the tax became due, and with respect to overpayments, 4 years from the date the credit is taken or refund is claimed. 26 CFR 324.42, 324.45

5.95 *Persons required to pay excise tax on wagering.* To keep records as will clearly show as to each day's operation: (a) Gross amount of all wagers accepted; (b) gross amount of each class or type of wager accepted on each separate event, contest, or other wagering medium; (c) separately, the gross amount of wagers: (1) accepted directly by the taxpayer or at any registered place of business of the taxpayer (other than laid-off wagers), (2) accepted for his account by agents at other than a registered place of business of the taxpayer (other than laid-off wagers), (3) accepted as laid-off wagers from persons subject to the excise tax; (d) with respect to wagers laid-off with others: (1) The name, address and registration number of each person with whom placed, (2) the gross amount laid-off with each person showing separately the gross amounts of laid-off wagers with respect to each contest, event, or other wagering medium; and (e) the gross amount of tax collected from or charged to bettors as a separate item. To keep, in the case of the taxpayer's employees or agents receiving wagers on his behalf, separate records showing the name, address, the period of employment of, and number of the special tax stamp issued to, such employee or agent. To also keep duplicates of returns and a complete and detailed record of each overpayment.

Retention period: 4 years from the date the tax became due, and with respect to overpayments, 4 years from the date the credit is taken or the refund is claimed. 26 CFR 325.32, 325.35

5.96 *Persons paying excise tax on wagering claiming credit or refund of tax on laid-off wagers.* To keep a complete

and detailed record of each laid-off wager including a copy of the certificate obtained from the person accepting the laid-off wager in support of the claim.

Retention period: 4 years from the date any credit is taken or refund is claimed. 26 CFR 325.34

5.97 *Persons engaged in receiving wagers for or on behalf of another person at any place other than a registered place of business of such other person.* To keep daily records showing, (a) the gross amount of wagers received, (b) the amount retained as a commission or as compensation, (c) the amount turned over to the person for whom the wagers were received and such person's name and address.

Retention period: 4 years from the date the wager was received. 26 CFR 325.51

5.98 *Employers subject to tax under the Federal Unemployment Tax Act*—

(a) *General.* To keep such records as are necessary to establish: (1) The total amount of remuneration paid to employees for services performed; (2) the amount of such remuneration which constitutes wages subject to tax; (3) the amount of contributions paid into each State unemployment fund, with respect to services subject to the law of such State, showing separately (i) payments made and not deducted from the remuneration of employees, and (ii) payments made and deducted from the remuneration of employees; and (iii) the information required to be shown on the prescribed return and the extent to which the employer is liable for the tax. If the total remuneration and the amount thereof which is subject to the tax are not equal, the reason therefor shall be made a matter of record. To also keep copies of returns, schedules, statements, and other required documents.

(b) *Records of persons who are not employers.* To keep proper records which will establish that person is not an employer subject to tax (including, where necessary, records of the number of employees employed each day).

(c) *Records of claimants.* Any person claiming refund, credit, or abatement of any tax, penalty, or interest shall keep a complete and detailed record with respect to such tax, penalty, or interest.

Retention period: Records required by paragraph (a) shall be maintained for a period of at least 4 years after the date the tax to which they relate becomes due, or the date the tax is paid, whichever is the later. Records required by paragraph (b) shall be maintained for a period of at least 4 years after the due date of the tax for the calendar year to which they relate. Records required by paragraph (c) shall be maintained for a period of at least 4 years after the date the claim is filed. 26 CFR 403.511

5.99 *Employers required to deduct and withhold income tax on wages paid*—

(a) *General.* To keep accurate records of all remuneration paid to employees, showing with respect to each employee: (1) The name and address of the employee; (2) to the extent material, the dates on which the employee worked

during each calendar quarter, including the days for which remuneration is paid or payable, and the character of the services performed; (3) the total amount (including any sum withheld therefrom as tax or for any other reason) and date of each remuneration payment, and the period of services covered by such payment; (4) the amount of each remuneration payment which constitutes wages subject to withholding; (5) the amount of tax withheld or collected with respect to each remuneration payment and, if collected at a time other than the time such payment was made, the date collected; (6) the withholding exemption certificates (Form W-4) filed with the employer by the employee; (7) the agreements, if any, between the employer and the employee for the withholding of additional amounts of tax; (8) copies of any statements furnished by nonresident alien employees in Canada or Mexico exempt from tax by reason of performing services in transportation service; (9) copies of any statements furnished by the employee relating to residence or physical presence in a foreign country; (10) copies of any statements furnished by the employee relating to bona fide residence in Puerto Rico; (11) the amount of each payment of sick pay excludable from the gross income of the employee on which income tax is not withheld and information evidencing the employee's entitlement to the sick pay exclusion. Accurate records of the details of each adjustment or settlement shall also be kept. To also keep copies of returns, schedules, statements, and other required documents.

(b) *Records of claimants.* Any person claiming refund, credit, or abatement of any tax, penalty, or interest shall keep a complete and detailed record with respect to such tax, penalty, or interest.

Retention period: Records required by paragraph (a) shall be maintained for a period of at least 4 years after the date the tax to which they relate becomes due, or the date the tax is paid, whichever is the later. Records required by paragraph (b) shall be maintained for a period of at least 4 years after the date the claim is filed. 26 CFR 406.207, 406.607

5.100 *Employers liable for tax under Federal Insurance Contributions Act*—

(a) *General.* To keep a record of his identification number and accurate records of all remuneration paid to his employees for services performed for him. Such records shall show with respect to each employee: (1) The name, address, and account number of each employee (if the employee does not have an account number but has a receipt showing he has applied for a number, the employer shall enter in his records the date of issue of the receipt, its termination date, the address of the issuing office of the Social Security Administration, and the name and address of the employee exactly as shown in the receipt); (2) to the extent material to the determination of tax liability, the dates on which the employee worked during each calendar quarter, including the days for which remuneration is paid or payable to the employee, and the character of the serv-

ices performed, and in addition, in the case of agricultural labor, whether such agricultural labor is performed on a full-time basis, and the date on which the employer-employee relationship commenced in each instance and, if terminated, the date of the termination thereof; (3) the total amount (including any sum withheld therefrom as tax or for any other reason) and date of each remuneration payment and the period of services covered by such payment; (4) the amount of such remuneration payment which constitutes wages subject to tax; and (5) the amount of employees' tax withheld or collected with respect to such payment, and if collected at a time other than the time such payment was made, the date collected. If the total remuneration payment and the amount thereof which is taxable are not equal, the reasons therefor shall be made a matter of record. Accurate records of the details of each adjustment or settlement shall also be kept. To also keep copies of returns, schedules, statements, and other required documents.

(b) *Statements supporting employers' claims for employee tax.* Where an employer files a claim for refund, credit, or abatement of employees' tax collected from an employee, the employer shall maintain as a part of his records the written receipt of the employee, showing the date and amount of the repayment of the employees' tax or the written consent of the employee to allowance of the refund, credit, or abatement and the written statement of the employee that he has not claimed and will not claim refund or credit of the amount of the overcollection.

(c) *Records of claimants.* Any person claiming refund, credit, or abatement of any tax, penalty, or interest shall keep a complete and detailed record with respect to such tax, penalty, or interest.

*Retention period:* Records required by paragraph (a) shall be maintained for a period of at least 4 years after the date the tax to which they relate becomes due, or the date the tax is paid, whichever is the later; and records required by paragraph (c) shall be maintained for a period of at least 4 years after the date the claim is filed. 26 CFR 408.501, 408.504, 408.609, 408.801

5.101 *Persons subject to the Railroad Retirement Tax Act—(a) Employers.* To keep accurate records of all remuneration other than tips paid to his employees for services rendered. Such records shall show with respect to each employee: (1) The name and address of the employee; (2) the total amount and date of each payment of remuneration (including any sum withheld therefrom as tax or for any other reason) and the period of service (including any period of absence from active service) covered by such payment; (3) the amount of such payment of remuneration with respect to which the tax is imposed; and (4) the amount of employees' tax withheld or collected with respect to such payment, and, if collected at a time other than the time such payment was made, the date collected.

If the total payment of remuneration and the amount thereof with respect to which the tax is imposed are not equal, the reason therefor shall be made a matter of record. Accurate records of the details of each adjustment or settlement, including the date and amount of each adjustment or settlement shall also be kept.

(b) *Employee representative.* To keep accurate records of all remuneration paid to him for services rendered (including "time lost") by him as an employee representative. Such records shall show: (1) the name and address of each employee organization employing him; (2) the total amount and date of each payment of remuneration for services rendered as an employee representative (including any sum withheld therefrom) and the period of service (including any period of absence from active service) covered by such payment; and (3) the amount of such payment of remuneration with respect to which the employee representatives' tax is imposed. If the total payment of remuneration and the amount thereof with respect to which the employee representatives' tax is imposed are not equal, the reason therefor shall be made a matter of record.

(c) *Copies of returns, schedules, and statements.* To keep a copy of returns, schedules, statements, and other required documents.

(d) *Records of claimants.* Every person claiming refund, credit, or abatement of any tax, penalty, or interest shall keep a complete and detailed record with respect to such tax, penalty, or interest.

*Retention period:* Records required by paragraphs (a), (b), and (c) shall be maintained for a period of at least 4 years after the date the tax to which they relate becomes due, or the date the tax is paid, whichever is later. Records required by paragraph (d) shall be maintained for a period of at least 4 years after the date the claim is filed. 26 CFR 411.608

5.102 *Manufacturers of filled cheese and playing cards.* To keep original permits to withdraw products from factory free of tax for use of the United States and daily entries of each withdrawal in revenue book or other Government record.

*Retention period:* Not specified. 26 CFR 450.4, 450.6

5.103 *Proprietors of bonded internal revenue tobacco export warehouses.* To keep an account of tobacco products showing quantities on hand, received, withdrawn, and returned.

*Retention period:* Not specified. 26 CFR 451.45

5.104 *Persons claiming allowance for depreciation of property used in trade or business or property held for the production of income.* To keep records of all factors entering into the computation of depreciation allowances.

*Retention period:* So long as the contents thereof may become material in the administration of any internal revenue law. 26 CFR (1954) 1.167 (a)-7 (retention: 26 CFR 39.54-1)

5.105 *Corporations and shareholders for whom elections are filed with respect to the tax treatment of corporate reorganizations under the 1939 Code or 1954 Code.* To keep permanent records of all relevant data in order to facilitate the determination of gain or loss from a subsequent disposition of stock or securities or other property acquired in the transaction in respect of which the election was filed.

*Retention period:* So long as the contents thereof may become material in the administration of any internal revenue law. 26 CFR (1954) 1.393-3 (retention: 26 CFR 39.54-1)

5.106 *Employers claiming deductions for contributions to an employees' trust or annuity plan or compensating an employee under a deferred-payment plan.* To keep records substantiating all data and information required to be filed with respect to each plan and the deductions claimed thereunder.

*Retention period:* To be kept at all times available for inspection. 26 CFR (1954) 1.404 (a)-2

5.107 *Persons required to seek the approval of the Commissioner in order to change their annual accounting period.* To keep adequate and accurate records of their taxable income for the short period involved in the change and for the fiscal year proposed.

*Retention period:* Not specified. 26 CFR (1954) 1.442-1

5.108 *Western Hemisphere trade corporations.* To keep records substantiating income tax statement showing that its entire business is done within the Western Hemisphere and, if any purchases are made outside the Western Hemisphere, the amount of such purchases, the amount of its gross receipts from all sources, and any other pertinent information.

*Retention period:* Not less than the 3-year period immediately preceding the close of the taxable year (or for such part thereof during which the corporation was in existence). 26 CFR (1954) 1.921-1

5.109 *Persons participating in exchanges or distributions made in obedience to orders of the Securities and Exchange Commission.* To keep records in substantial form showing the cost or other basis of the property transferred and the amount of stock or securities and other property (including money) received.

*Retention period:* So long as the contents thereof may become material in the administration of any internal revenue law. 26 CFR (1954) 1.1081-11 (retention: 26 CFR 39.54-1)

5.110 *Persons involved in the liquidation and replacement of LIFO inventories.* To keep detailed records such as will enable the Commissioner, in his examination of the taxpayer's return for the year of replacement, readily to verify the extent of the inventory decrease claimed to be involuntary in character and the facts upon which such claim is based, all subsequent inventory increases and decreases, and all other facts material to the replacement adjustment authorized.

Retention period: Not specified. 26 CFR (1954) 1.1321-1, 1.1321-2

5.111 *Persons required to withhold tax on nonresident aliens, foreign corporations, and tax-free covenant bonds on payments of income made on and after January 1, 1957.* To keep copies of Forms 1042 and 1042S.

Retention period: So long as the contents thereof may become material in the administration of any internal revenue law. 26 CFR (1954) 1.1461-2 (retention: 26 CFR 39.54-1)

5.112 *Employers required to deduct and withhold income tax on wages paid.* To keep records with respect to payments (sick pay) made directly by the employer to his employees after December 31, 1955, under a wage continuation plan showing, with respect to each employee, the beginning and ending dates of each period of absence from work for which any such payment was made, and sufficient information to establish the amount and weekly rate of each such payment; and, to the extent that income tax is not withheld on the amount of any such payment excludable from the gross income of the employee, the amount of the payment and the excludable portion thereof, and data substantiating the employee's entitlement to the exclusion from gross income.

Retention period: Not specified. 26 CFR (1954) 31.3401 (a)-1, 31.6001-5

5.113 *Persons liable for floor stocks taxes on vehicles, highway tires, tread rubber, or gasoline.* To keep (a) records of separate specified inventories and copies of returns and other relevant papers and material, and (b) claimant's records of claim for refund, credit, or abatement.

Retention period: (a) At least 3 years after the date the tax becomes due or the date the tax is paid, and (b) at least 3 years after the date the claim is filed. 26 CFR (1954) 40.4226-4, 40.4226-8

5.114 *Persons subject to the tax on use of certain highway motor vehicles.—(a) Person in whose name vehicle registered.* Every person in whose name any highway motor vehicle having a taxable gross weight in excess of 26,000 pounds is registered at any time in the taxable year shall keep certain specified records with respect to each vehicle to enable the district director to determine whether such person is liable for the tax and, if so, the amount thereof.

(b) *Transit systems.* Every person engaged in the operation of a transit system shall keep records sufficient to show, with respect to each taxable year, whether he meets the 60-percent passenger fare revenue test for the period prescribed as the test period for such system for such taxable year.

(c) *Claimants.* Any person claiming refund, credit, or abatement of the tax, interest, additional amount, addition to the tax, or assessable penalty, shall keep a complete and detailed record with respect to the claim.

Retention period: Records required by paragraphs (a) and (b) shall be maintained for a period of at least 3 years after the date the tax becomes due or the dates the tax is paid, whichever is

later. Records required by paragraph (c) (including any record required by paragraph (a) or (b) which relates to the claim) shall be maintained for a period of at least 3 years after the date the claim is filed. 26 CFR (1954) 41.6001-1

5.115 *Importers of bottled distilled spirits and persons bringing bottled distilled spirits into the United States from the Virgin Islands (other than tourists).* To maintain record of strip stamps redeemed and reissued.

Retention period: 2 years. 26 CFR (1954) 170.30 (retention: 250.271, 250.272, 251.131, 251.132)

5.116 *Persons disposing of materials used in manufacturing distilled spirits.* To keep records and returns pertaining to the disposition of substances or articles of the character used in the manufacture or recovery of distilled spirits.

Retention period: 3 years. 26 CFR (1954) 173.20 (retention: 173.25)

5.117 *Importers and bottlers of distilled spirits.* To keep commercial records covering receipt, disposition, and stocks of all liquor bottles.

Retention period: 2 years. 26 CFR (1954) 175.64 (retention: 175.73)

5.118 *Persons ordering liquor bottles.* To keep in his place of business a copy of each order and the original report of shipment or delivery.

Retention period: 2 years. 26 CFR (1954) 175.73

5.119 *Manufacturer-consignor of liquor bottles.* To keep original order for liquor bottles and copy of report of shipment or delivery.

Retention period: 2 years. 26 CFR (1954) 175.73

5.120 *Manufacturers, bottlers, and importers of liquor bottles.* To keep records relating to manufacture, shipment, delivery, purchase, use or sale of all liquor bottles as may be required by the assistant regional commissioner from time to time.

Retention period: 2 years. 26 CFR (1954) 175.74 (retention: 175.73)

5.121 *Applicants for exemption from firearms transfer tax.* To retain a duplicate copy of the application for exemption, giving a description of the firearm, names and addresses of transferor and transferee, date of transfer, basis of exemption, and any other evidence the Commissioner may require.

Retention period: Not specified. 26 CFR (1954) 179.105

5.122 *Manufacturers, importers, or dealers in firearms (including pawnbrokers).* To keep records showing (a) the manufacture, receipt, transfer or other disposition of all firearms taxable under the Internal Revenue Code, (b) date of such manufacture, receipt, transfer or disposition, (c) the number, model, and trade name or other mark identifying each firearm, (d) the name and address of the person to whom any firearm is transferred.

Retention period: At least 4 years from date of disposition of the firearm. 26 CFR (1954) 179.150

5.123 *Manufacturers, importers, and dealers of firearms (including pawnbrokers) making returns on the manufacture, receipt, transfer, or other disposition of firearms.* To keep duplicate copy of the return, whether of individual transaction or a daily summary of transactions.

Retention period: 4 years. 26 CFR (1954) 179.151

5.124 *Proprietors, permittees, or other persons charged with keeping records under industrial alcohol regulations.* To keep all required records and copies of all reports submitted available for inspection by internal revenue officers.

Retention period: 3 years, but the assistant regional commissioner may require retention up to 6 years where copies of the records are not filed with an office of the Alcohol and Tobacco Tax Division. 26 CFR (1954) 182.324

5.125 *Persons authorized by Director, Alcohol and Tobacco Tax Division, to conduct experimental operations in connection with production of alcohol.* To keep such records as prescribed by Director.

Retention period: 3 to 6 years. 26 CFR (1954) 182.328 (retention: 182.324)

5.126 *Proprietors of industrial alcohol plants.* To keep commercial records of all materials received on industrial alcohol plant premises intended for use in production of alcohol.

Retention period: 3 years. 26 CFR (1954) 182.335 (retention: 182.324)

5.127 *Proprietors of industrial alcohol plants.* To keep a separate record on Form 1442 for each process of fermentation where materials are used primarily for the production of substances other than alcohol, and such materials produce a small amount of ethyl alcohol as a by-product.

Retention period: 3 years. 26 CFR (1954) 182.341 (retention: 182.324)

5.128 *Proprietors of industrial alcohol plants.* To keep materials slips which show date, kind and quantity of materials used, and the serial numbers of the fermenters filled, together with such other information as may be required.

Retention period: At least 1 year. 26 CFR (1954) 182.343

5.129 *Proprietors of industrial alcohol plants.* To keep a file copy of each Form 1440 covering details of alcohol gauged for withdrawal from the plant.

Retention period: 3 years. 26 CFR (1954) 182.455b (retention: 182.324)

5.130 *Proprietors of industrial alcohol plants.* To keep a daily record of industrial alcohol plant operations on Form 1442, Proprietor's Report of Operations at Industrial Alcohol Plant.

Retention period: 3 years. 26 CFR (1954) 182.456, 182.461 (retention: 182.-324)

5.131 *Proprietors of industrial alcohol bonded warehouses.* To keep a file copy of each Form 1440 covering the details of alcohol gauged for deposit or withdrawal in or from the warehouse.

Retention period: 3 years. 26 CFR (1954) 182.643-182.643h (retention: 182.-324)

5.132 *Proprietors of industrial alcohol bonded warehouses.* To keep file copies of monthly Form 1443-A, Report of Uncoopered Alcohol, and Form 1443-B, Report of Alcohol in Packages.

Retention period: 3 years. 26 CFR (1954) 182.647 (retention: 182.324)

5.133 *Proprietors of industrial alcohol plants who maintain taxpaid storerooms in connection with such plants.* To keep Form 52-E, Monthly Record and Report of Importer or Proprietor of Tax-Paid Premises or Record 52 for bottled alcohol only.

Retention period: 2 years. 26 CFR (1954) 182.648

5.134 *Proprietors of industrial alcohol bonded warehouses who maintain taxpaid premises in connection with such warehouses.* To keep records of transactions on Form 52-E, or Record 52, or both.

Retention period: 2 years. 26 CFR (1954) 182.648

5.135 *Proprietors of industrial alcohol plants or bonded warehouses who keep records on Form 52-E, or Form 52-F, or Record 52.* In lieu of entering serial numbers of cases or packages on such records, may, if approved, keep a separate record showing such information.

Retention period: 2 years. 26 CFR (1954) 182.648

5.136 *Proprietors of industrial alcohol plants or bonded warehouses.* To keep file copies of monthly summary reports on Form 338 (where Record 52 is kept).

Retention period: 2 years. 26 CFR (1954) 182.648

5.137 *Proprietors of industrial alcohol plants or bonded warehouses selling or offering for sale warehouse receipts.* To keep record of purchases and sales of warehouse receipts (Form 52-F).

Retention period: 3 years. 26 CFR (1954) 182.648a-182.648b (retention: 182.324)

5.138 *Proprietors of industrial alcohol plants.* To keep copy of Form 1697, report of distilled spirits stamps.

Retention period: 3 years. 26 CFR (1954) 182.648c (retention: 182.324)

5.139 *Persons holding permits to use tax-free alcohol.* To keep file copies of monthly Form 1451, report of tax-free alcohol.

Retention period: 3 years. 26 CFR (1954) 182.669 (retention: 182.324)

5.140 *Denaturers.* To keep records showing symbols and serial numbers of packages furnished their agents for filling with completely denatured alcohol and such records of packages filled and disposed of by the denaturers or for their account at places other than the denaturing plant or filling agency, including symbols and serial numbers, as will enable internal revenue officers to trace receipts and disposals.

Retention period: 3 years. 26 CFR (1954) 182.727

5.141 *Denaturers agents.* To keep such records of receipt and disposition of completely denatured alcohol, including

the symbol and serial numbers of packages, as will permit the tracing of the receipt and disposal of such alcohol by the assistant regional commissioner.

Retention period: 3 years. 26 CFR (1954) 182.727

5.142 *Proprietors of denaturing plants.* To keep a file copy of each Form 1466 as a record of the alcohol and denaturants used and the denatured alcohol produced each day, and a copy of each Form 1467 as a record of packages filled.

Retention period: 3 years. 26 CFR (1954) 182.781-182.784 (retention: 182.324)

5.143 *Proprietors of denaturing plants.* To keep a file copy of each Form 1440 and 1520 covering alcohol and distillates received at denaturing plant and each Form 1453-A and 1473 covering withdrawals.

Retention period: 3 years. 26 CFR (1954) 182.785, 182.788 (retention: 182.324)

5.144 *Proprietors of denaturing plants.* To keep monthly records on Forms 1468-A, B, C, D, E, and F, showing all alcohol and denaturant transactions during the month.

Retention period: 3 years. 26 CFR (1954) 182.787 (retention: 182.324)

5.145 *Dealers and manufacturers receiving, storing, selling, or using as much as 11 drums or barrels of completely denatured alcohol in a calendar month.* To keep records of receipt, storage, and disposition of completely denatured alcohol.

Retention period: 3 years. 26 CFR (1954) 182.796

5.146 *Manufacturers of and dealers in proprietary anti-freeze solutions.* To keep records of production, receipt, and disposition of proprietary anti-freeze solutions.

Retention period: 3 years, or, if required by assistant regional commissioner, up to 6 years. 26 CFR (1954) 182.805 (retention: 182.324)

5.147 *Bonded dealers and users of specially denatured alcohol.* To keep a file copy of each Form 1473 covering shipment of specially denatured alcohol received.

Retention period: 3 years. 26 CFR (1954) 182.811a, 182.821, 182.835a (retention: 182.324)

5.148 *Bonded dealers holding permits to deal in specially denatured alcohol.* To keep a record of all specially denatured alcohol transactions on Form 1478.

Retention period: 3 years. 26 CFR (1954) 182.823 (retention: 182.324)

5.149 *Producers of proprietary solvents and lacquer thinners, and users thereof who receive such products in tank car, tank wagon, or tank truck shipments.* To keep records of receipt and disposition.

Retention period: 3 to 6 years. 26 CFR (1954) 182.848 (retention: 182.324)

5.150 *Persons holding permit to procure bulk toiletries (made with specially denatured alcohol) for reprocessing, bottling or rebottling, and resale.* To

keep record of reprocessing operations on Record 133, and record of receipt and disposition on Record 134.

Retention period: 3 to 6 years. 26 CFR (1954) 182.860 (retention: 182.324)

5.151 *Manufacturers holding permits to use specially denatured alcohol or to recover denatured alcohol or articles for reuse.* To keep copy of each monthly report of transactions, Form 1482.

Retention period: 3 years. 26 CFR (1954) 182.874 (retention: 182.324)

5.152 *Persons holding permits to use specially denatured alcohol in excess of 25 wine gallons per calendar month in the manufacture of certain articles.* To keep copies of all invoices covering purchase of materials and disposition of manufactured articles; manufacturing record to be kept on Record 133, and accounting of the manufactured articles, on Record 134 (substitute records, if approved, may be maintained).

Retention period: 3 to 6 years. 26 CFR (1954) 182.875 (retention: 182.324)

5.153 *Dealers in and users of denatured rum.* To keep, insofar as applicable, the same records prescribed for dealers in and users of specially denatured alcohol.

Retention period: 3 to 6 years. 26 CFR (1954) 182.880-182.882 (retention: 182.324)

5.154 *Persons holding permits to use specially denatured alcohol in the manufacture of stated articles, and persons holding permits to use not more than 25 wine gallons per month of specially denatured alcohol in the manufacture of certain toilet articles.* To keep copies of all invoices covering purchase of materials and disposition of manufactured articles, and to keep daily records of the receipt, use, and inventory of each formula of specially denatured alcohol, and the manufacture of articles.

Retention period: 3 to 6 years. 26 CFR (1954) 182.875 (retention: 182.324)

5.155 *Carriers holding a basic permit to transport tax-free or specially denatured alcohol, or undenatured ethyl alcohol in tank trucks.* To keep record (in book form) showing name and address of consignor and consignee of alcohol received for transportation; kind and quantity of alcohol contained in each package or other container, and date of shipment. Where delivery is made to any branch or agency of the United States Government, the carrier is required to obtain, for his own files, a receipt showing the name of the individual receiving the shipment.

Retention period: 3 to 6 years. 26 CFR (1954) 182.909, 182.912 (retention: 182.324)

5.156 *Wholesale liquor dealers.* To keep daily commercial records of the physical receipt and disposition of distilled spirits, and a daily recapitulation record showing in wine gallons total quantities distilled spirits received and disposed of during the day.

Retention period: 2 years. 26 CFR (1954) 194.210, 194.216, 194.217, 194.221 (retention: 194.234)

5.157 *Wholesale dealers in wines and wholesale beer dealers.* To keep complete record of quantities of wine and beer received, showing date and from whom received.

Retention period: At least 2 years. 26 CFR (1954) 194.211 (retention: 194.234)

5.158 *Proprietors of industrial alcohol plants or bonded warehouses, registered distilleries, fruit distilleries, internal revenue bonded warehouses, taxpaid bottling houses, or rectifying plants.* To keep records of their wholesale activities in accordance with the regulations governing the operations of each such premise.

Retention period: At least 2 years. 26 CFR (1954) 194.215 (retention: 194.234)

5.159 *Retail liquor dealers and retail beer dealers.* To keep a record in book form, or keep all invoices or bills for distilled spirits, wines or beer received.

Retention period: At least 2 years. 26 CFR (1954) 194.229 (retention: 194.234)

5.160 *Wholesale liquor dealers.* To keep records showing the bulk of alcohol received, dumped, packaged, and disposed of, and the name and address of each consignor and consignee; documents or copies of documents supporting such records; and copies of monthly report of red strip stamp transactions (Form 2260) and of alcohol transactions (Form 52 D).

Retention period: 2 years. 26 CFR (1954) 194.260 (retention: 194.234)

5.161 *Wholesale liquor dealers.* To keep records and copies of monthly report (Form 338) of all transactions relating to wines or distilled spirits stored for export with benefit of drawback.

Retention period: 2 years. 26 CFR (1954) 194.275 (retention: 194.234)

5.162 *Proprietors of vinegar factories.* To keep (a) records of operations reflecting receipt and disposition of each lot of fermenting and distilling material; kind and quantity of fermenting material used; quantity of mash set, distilling material produced and used, low wines produced, and vinegar produced and removed; date of transaction or operation; and identity of each consignor or consignee and (b) duplicate copy of report of monthly summary account of fermenting and distilling materials, low wines, and vinegar.

Retention period: At least 2 years. 26 CFR (1954) 195.175, 195.176 (retention: 195.177)

5.163 *Manufacturer or vendor of distilling apparatus.* To keep record covering manufacture, receipt and removal of still when sold to a person intending to use still for purposes other than for distilling (as defined in 26 CFR 196.10) to show purchaser's name, address, purpose of which still bought, etc.

Retention period: 2 years. 26 CFR (1954) 196.80

5.164 *Vendors removing distilling apparatus for exportation without payment of tax.* To keep copy of bill of lading.

Retention period: At least 2 years. 26 CFR (1954) 196.82

5.165 *Manufacturers of nonbeverage products.* To keep copies of approved quantitative formulas (Form 1678).

Retention period: Not specified. 26 CFR (1954) 197.95

5.166 *Manufacturers of nonbeverage products.* To keep records showing use of distilled spirits in approved nonbeverage products.

Retention period: Not less than 2 years. 26 CFR (1954) 197.130, 197.131 (retention: 197.132)

5.167 *Proprietors of concentrate plants.* To keep records showing receipt of materials and manufacture and disposition of volatile fruit flavor concentrates.

Retention period: Not less than 2 years. 26 CFR (1954) 198.185, 198.186 (retention: 198.187)

5.168 *Proprietors of concentrate plants.* To keep file copies of Forms 1695, monthly summary report of fruit flavor concentrate plant.

Retention period: Not less than 2 years. 26 CFR (1954) 198.190

5.169 *Proprietors of distillery denaturing bonded warehouses.* To keep daily records of all samples of denatured rum furnished by the proprietor.

Retention period: At least 2 years. 26 CFR (1954) 216.214 (retention: 216.317)

5.170 *Proprietors of distillery denaturing bonded warehouses exporting denatured rum.* To keep a copy of the bill of lading covering shipment and to maintain records of the removal of the denatured rum from the warehouse.

Retention period: At least 2 years. 26 CFR (1954) 216.243 (retention: 216.317)

5.171 *Proprietors of distillery denaturing bonded warehouses.* To keep detailed daily records of denaturing operations and copies of monthly report pertaining thereto (Form 575), which shall contain all data necessary to identify and to trace the movement of each lot of rum from receipt to disposition.

Retention period: At least 2 years. 26 CFR (1954) 216.315, 216.316 (retention: 216.317)

5.172 *Proprietors of distillery denaturing bonded warehouses.* To maintain records of denatured rum returned to the warehouse by a bonded dealer or manufacturer or by the carrier.

Retention period: At least 2 years. 26 CFR (1954) 216.325 (retention: 216.317)

5.173 *Proprietors of registered distilleries.* To keep records of all materials received on the distillery premises for use in the production of distilled spirits.

Retention period: Not less than 2 years. 26 CFR (1954) 220.367 (retention: 220.760)

5.174 *Proprietors of registered distilleries.* To keep records of all removals of distilled water showing date of removal, name and address of consignee, and quantity removed.

Retention period: At least 2 years. 26 CFR (1954) 220.424 (retention: 220.760)

5.175 *Proprietors of registered distilleries.* To keep records of removals of fusel oil showing date of removal, name and address of consignee, and quantity removed.

Retention period: At least 2 years. 26 CFR (1954) 220.433 (retention: 220.760)

5.176 *Proprietors of registered distilleries.* To keep records of disposition of washwater showing date of destruction and quantity (proof gallons) destroyed.

Retention period: At least 2 years. 26 CFR (1954) 220.434 (retention: 220.760)

5.177 *Proprietors of registered distilleries.* To keep copies of monthly report (Form 2260) of distilled spirits excise tax stamps.

Retention period: At least 2 years. 26 CFR (1954) 220.586

5.178 *Proprietors of registered distilleries.* To maintain records of loss of distilled spirits showing nature and extent of loss, date loss was discovered, and proof gallons lost.

Retention period: At least 2 years. 26 CFR (1954) 220.649 (retention: 220.760)

5.179 *Proprietors of registered distilleries.* To keep daily records of production and copies of monthly report pertaining thereto (Form 1598), including data necessary to identify and trace the movement of all materials and spirits through the various processes from the use of the materials to the deposit of the finished spirits in receiving cisterns.

Retention period: At least 2 years. 26 CFR (1954) 220.755 (retention: 220.760)

5.180 *Proprietors of registered distilleries.* If distillates from two or more types of mash are in process at the same time, to keep separate records for each type of distillate showing the deposits to the various stills for redistillation, re-deposits in unfinished spirits tanks, and other movement of the distillates.

Retention period: At least 2 years. 26 CFR (1954) 220.755 (retention: 220.760)

5.181 *Proprietors of registered distilleries.* To keep daily records of each lot of distilled spirits destroyed or removed from premises.

Retention period: At least 2 years. 26 CFR (1954) 220.756 (retention: 220.760)

5.182 *Proprietors of registered distilleries.* To keep records and copies of monthly reports (Form 338) of spirits bottled and bulk, received and disposed of at taxpaid premises.

Retention period: At least 2 years. 26 CFR (1954) 220.758, 220.759 (retention: 220.760)

5.183 *Proprietors of fruit distilleries.* To keep records of materials (fermented or unfermented) received for use in the production of brandy.

Retention period: At least 2 years. 26 CFR (1954) 221.355 (retention: 221.775)

5.184 *Proprietors of fruit distilleries.* To maintain records of undistilled residue of distilling materials showing date of removal, kind of material, quantity, and name and address of each consignee if the material has been disposed of to other persons.

Retention period: At least 2 years. 26 CFR (1954) 221.386 (retention: 221.775)

5.185 *Proprietors of fruit distilleries.* To maintain records of removals of distilled water showing date of removal, name and address of consignee, and quantity removed.

Retention period: At least 2 years. 26 CFR (1954) 221.425 (retention: 221.775)

5.186 *Proprietors of fruit distilleries.* To maintain records of removals of fusel oil showing date of removal, name and address of consignee, and quantity removed.

Retention period: At least 2 years. 26 CFR (1954) 221.437 (retention: 221.775)

5.187 *Proprietors of fruit distilleries.* To maintain records of disposition of water used for washing or purifying fusel oil showing date of destruction and quantity (proof gallons) destroyed.

Retention period: At least 2 years. 26 CFR (1954) 221.438 (retention: 221.775)

5.188 *Proprietors of fruit distilleries.* To keep copies of monthly report (Form 2260) of distilled spirits excise tax stamps.

Retention period: At least 2 years. 26 CFR (1954) 221.586

5.189 *Proprietors of fruit distilleries.* To keep daily records of production and copies of monthly report pertaining thereto (Form 15), including data necessary to identify and trace movement of all materials and brandy through the various processes from the use of the materials to the deposit of the finished brandy in receiving tanks.

Retention period: At least 2 years. 26 CFR (1954) 221.770, 221.772 (retention: 221.775)

5.190 *Proprietors of fruit distilleries.* If distillates from two or more types of materials are produced, to keep separate records for each type of distillate showing by kind, proof, and proof gallons, deposits and redeposits in unfinished brandy tanks, charges to various stills for redistillation, and other movement of distillate.

Retention period: At least 2 years. 26 CFR (1954) 221.770 (retention: 221.775)

5.191 *Proprietors of fruit distilleries.* To keep daily records of each lot of brandy destroyed or removed from premises.

Retention period: At least 2 years. 26 CFR (1954) 221.771 (retention: 221.775)

5.192 *Proprietors of fruit distilleries.* To keep daily records of transactions at taxpaid premises and copies of monthly report pertaining thereto (Form 338).

Retention period: At least 2 years. 26 CFR (1954) 221.773, 221.774 (retention: 221.775)

5.193 *Proprietors of internal revenue bonded warehouses.* To prepare and retain a monthly summary account of all distilled spirits excise tax stamps (Form 2260).

Retention period: At least 2 years. 26 CFR (1954) 225.719

5.194 *Proprietors of internal revenue bonded warehouses.* To keep daily records of distilled spirits removed from the

warehouse and copies of monthly report (Form 52 C) showing quantities of bulk and bottled-in-bond distilled spirits removed from the warehouse.

Retention period: At least 2 years. 26 CFR (1954) 225.1120, 225.1121 (retention: 225.1127)

5.195 *Proprietors of internal revenue bonded warehouses.* To keep daily records of spirits received and disposed of at taxpaid premises and copies of monthly report pertaining thereto (Form 338).

Retention period: At least 2 years. 26 CFR (1954) 225.1122, 225.1123 (retention: 225.1127)

5.196 *Proprietors of internal revenue bonded warehouses.* To keep records and reports of distilled spirits which have been bottled or packaged especially for export with benefit of drawback and which are held at the proprietor's contiguous off-premise export storage.

Retention period: At least 2 years. 26 CFR (1954) 225.1124 (retention: 225.1127)

5.197 *Proprietors of internal revenue bonded warehouses.* To keep file copies of daily memorandum report and monthly report (Form 2260) of bottled-in-bond strip stamps usage.

Retention period: At least 2 years. 26 CFR (1954) 225.1125, 225.1126 (retention: 225.1127)

5.198 *Proprietors of taxpaid bottling houses (including export storage and contiguous wholesale liquor dealer room).* To keep records of all operations at the taxpaid bottling house including data necessary to identify and trace movement of distilled spirits and wines from receipt to disposition, and to keep copies of monthly summary report pertaining thereto (Form 52 D).

Retention period: At least 2 years. 26 CFR (1954) 230.280, 230.281, 230.284 (retention: 230.285)

5.199 *Proprietors of taxpaid bottling houses.* To keep copies of daily memorandum report of distilled spirits bottled.

Retention period: At least 2 years. 26 CFR (1954) 230.282 (retention: 230.285)

5.200 *Proprietors of taxpaid bottling houses.* To keep copies of daily report and monthly summary report (Form 2260) of all red strip stamps received, used, mutilated, destroyed, on hand, and unaccounted for.

Retention period: At least 2 years. 26 CFR (1954) 230.282, 230.283 (retention: 230.285)

5.201 *Proprietors of taxpaid wine bottling houses.* To keep daily records of all wine received at and removed from the premises.

Retention period: 3 years. 26 CFR (1954) 231.110 (retention: 231.114)

5.202 *Proprietors of taxpaid wine bottling houses.* To keep record of wine bottling operations (Form 2060 or approved substitute record).

Retention period: 3 years. 26 CFR (1954) 231.111 (retention: 231.114)

5.203 *Proprietors of taxpaid wine bottling houses.* To keep record of wine packaging operations.

Retention period: 3 years. 26 CFR (1954) 231.112 (retention: 231.114)

5.204 *Proprietors of taxpaid wine bottling houses.* To keep records (including working papers) of all semi-annual and special inventories.

Retention period: 3 years. 26 CFR (1954) 231.113 (retention: 231.114)

5.205 *Proprietors of taxpaid wine bottling houses bottling or packaging wine especially for export with benefit of drawback.* To keep record of operations on the records prescribed in 26 CFR (1954) Part 231, Subpart H; and to keep file copies of Forms 230 (with Form 1684, if any, attached).

Retention period: 3 years. 26 CFR (1954) 231.114

5.206 *Rectifiers.* To keep copies of Form 2057 showing sparkling wine manufactured by secondary fermentation within the bottle.

Retention period: At least 2 years. 26 CFR (1954) 235.498 (retention: 235.821)

5.207 *Rectifiers.* To keep daily records and copies of monthly report (Form 45) of all operations at the rectifying plant and of all transactions at contiguous wholesale liquor premises.

Retention period: At least 2 years. 26 CFR (1954) 235.815, 235.816, 235.820 (retention: 235.821)

5.208 *Rectifiers.* To keep copies of daily memorandum report of distilled spirits bottled.

Retention period: At least 2 years. 26 CFR (1954) 235.817 (retention: 235.821)

5.209 *Rectifiers.* To keep copies of daily report and monthly summary report (Form 2260) of all red strip stamps received, used, mutilated, destroyed, on hand, and unaccounted for.

Retention period: At least 2 years. 26 CFR (1954) 235.817, 235.818 (retention: 235.821)

5.210 *Proprietors of bonded wine cellars.* To keep copies of Forms 275 and 1520 showing wine spirits used in the production of wine.

Retention period: 3 to 6 years. 26 CFR (1954) 240.379, 240.904 (retention: 240.924)

5.211 *Proprietors of bonded wine cellars.* To keep copy of Form 702, monthly report covering all operations of the bonded wine cellar.

Retention period: 3 to 6 years. 26 CFR (1954) 240.900 (retention: 240.924)

5.212 *Proprietors of bonded wine cellars.* To keep copies of daily tax returns on Form 2050.

Retention period: 3 to 6 years. 26 CFR (1954) 240.901 (retention: 240.924)

5.213 *Proprietors of bonded wine cellars.* To keep copy of Form 2052 covering specific quantity of wine to be removed when desiring to prepay tax as provided in 26 CFR (1954) 240.593.

Retention period: 3 to 6 years. 26 CFR (1954) 240.902 (retention: 240.924)

5.214 *Proprietors of bonded wine cellars.* To keep copy of Form 702-C (including working papers) of each semiannual or other inventory taken by him.

- Retention period: 3 to 6 years. 26 CFR (1954) 240.903 (retention: 240.924)
- 5.215 *Proprietors of bonded wine cellars.* To keep copies of all substitute records approved for use in lieu of Forms 2054 to 2060 inclusive. Retention period: 3 to 6 years. 26 CFR (1954) 240.905 (retention: 240.924)
- 5.216 *Proprietors of bonded wine cellars.* To keep copy of Form 2054 (wine fermentation record, showing details of fermentation and amelioration) when engaged in the production of still wine, using a separate Form 2054 for each kind of fruit or primary material used. Retention period: 3 to 6 years. 26 CFR (1954) 240.906 (retention: 240.924)
- 5.217 *Proprietors of bonded wine cellars.* To keep copy of Form 2055, wine reserve inventory record. Retention period: 3 to 6 years. 26 CFR (1954) 240.907 (retention: 240.924)
- 5.218 *Proprietors of bonded wine cellars.* To keep copy of Form 2056, record of still wine produced or received. Retention period: 3 to 6 years. 26 CFR (1954) 240.908 (retention: 240.924)
- 5.219 *Proprietors of bonded wine cellars.* To keep copy of Form 2057, record of effervescent wine. Retention period: 3 to 6 years. 26 CFR (1954) 240.909 (retention: 240.924)
- 5.220 *Proprietors of bonded wine cellars.* To keep copy of Form 2058, special natural wine production record. Retention period: 3 to 6 years. 26 CFR (1954) 240.910 (retention: 240.924)
- 5.221 *Proprietors of bonded wine cellars.* To keep copy of Form 2059, record of distilling material or vinegar stock. Retention period: 3 to 6 years. 26 CFR (1954) 240.911 (retention: 240.924)
- 5.222 *Proprietors of bonded wine cellars.* To keep copy of Form 2060, record of wine cases filled where cases are serially numbered at the time of filling. Retention period: 3 to 6 years. 26 CFR (1954) 240.912 (retention: 240.924)
- 5.223 *Proprietors of bonded wine cellars.* To keep record of sugar received, used, and stored, showing kind, quantity, date of receipt, and from whom received. Retention period: 3 to 6 years. 26 CFR (1954) 240.914 (retention: 240.924)
- 5.224 *Proprietors of bonded wine cellars.* To keep separate record of materials received and used. Retention period: 3 to 6 years. 26 CFR (1954) 240.915 (retention: 240.924)
- 5.225 *Proprietors of bonded wine cellars.* To keep complete tank records, or similar records, so that origin may be verified when desiring to account for or dispose of wine under varietal or vintage designations. Retention period: 3 to 6 years. 26 CFR (1954) 240.916 (retention: 240.924)
- 5.226 *Proprietors of bonded wine cellars.* To keep record of use of acids. Retention period: 3 to 6 years. 26 CFR (1954) 240.917 (retention: 240.924)
- 5.227 *Proprietors of bonded wine cellars.* To keep records of chemicals, preservatives, or materials other than acids used in the cellar treatment of wines. Retention period: 3 to 6 years. 26 CFR (1954) 240.918 (retention: 240.924)
- 5.228 *Proprietors of bonded wine cellars.* To keep records of wine baked. Retention period: 3 to 6 years. 26 CFR (1954) 240.919 (retention: 240.924)
- 5.229 *Proprietors of bonded wine cellars.* To keep record of taxpaid removals of wine from bond. Retention period: 3 to 6 years. 26 CFR (1954) 240.920 (retention: 240.924)
- 5.230 *Proprietors of bonded wine cellars.* To maintain a separate record at taxpaid room whether room is maintained on or off bonded premises, showing the quantities, serial numbers, kind and alcohol content of wine received and shipped, including dates of receipt and shipment, and names and addresses of persons to whom shipped. Retention period: 3 to 6 years. 26 CFR (1954) 240.921 (retention: 240.924)
- 5.231 *Brewers.* To keep daily records (Form 2051, or detailed records in lieu of form) reflecting amounts of beer, cereal beverage, and brewing materials in process and quantities of materials used in production; amounts of beer and cereal beverage produced, transferred to bottling house and racking room, bottled and racked, removed from the brewery, lost due to breakage or other cause, and amount of finished beer and cereal beverage on hand; and amount of beer consumed at the brewery, returned to the brewery, recased and relabeled, reconditioned, and received from other breweries. Retention period: At least 2 years. 26 CFR (1954) 245.225 (retention: 245.232)
- 5.232 *Brewers.* To maintain a monthly inventory record of shortages and overages of beer and cereal beverages, and a record of the ballings of the wort produced and of the ballings and alcohol content of the beer and cereal beverage transferred to the bottling house, the racking room, and between breweries in bulk conveyances. Retention period: At least 2 years. 26 CFR (1954) 245.225 (retention: 245.232)
- 5.233 *Brewers.* To keep copies of monthly reports (Form 103) relating to summary of brewery operations. Retention period: At least 2 years. 26 CFR (1954) 245.226 (retention: 245.232)
- 5.234 *Brewers.* To keep copies of tax returns (Form 2034) reporting daily beer sold or removed for taxable purpose. Retention period: At least 2 years. 26 CFR (1954) 245.229 (retention: 245.232)
- 5.235 *Brewers.* To keep record of disposition of unsalable bottled beer in bottling house. Retention period: 2 years. 26 CFR (1954) 245.230 (retention: 245.232)
- 5.236 *Persons, other than tourists, bringing liquors into the United States from Puerto Rico or the Virgin Islands (excepting proprietors of taxpaid premises).* To keep records and copies of reports pertaining to receipt and disposition of such liquors (except while in customs custody) in accordance with 26 CFR (1954) Part 194, "Liquor Dealers."
- Retention period: As prescribed in 26 CFR (1954) Part 194. 26 CFR (1954) 250.163, 250.274
- 5.237 *Proprietors of taxpaid premises (including industrial alcohol plants or bonded warehouses, registered distilleries, fruit distilleries, and internal revenue bonded warehouses operating taxpaid premises, and taxpaid bottling houses and rectifying plants) bringing liquors into the United States from Puerto Rico or the Virgin Islands.* To keep records and copies of reports of transactions pertaining to such liquors in accordance with regulations governing the operations of each such taxpaid premise. Retention period: As prescribed for applicable premise. 26 CFR (1954) 250.164, 250.275
- 5.238 *Importers of distilled spirits.* To keep daily records and copies of monthly reports of red strip stamp transactions (Form 96). Retention period: At least 2 years. 26 CFR (1954) 251.130, 251.131, 251.132 (retention: 251.137)
- 5.239 *Importers of distilled spirits, wines, or beer (except proprietors of taxpaid premises).* To keep records and copies of reports of the receipt and disposition of such liquors (except while in customs custody) in accordance with 26 CFR (1954) Part 194, "Liquor Dealers." Retention period: As prescribed in 26 CFR (1954) Part 194. 26 CFR (1954) 251.133 (retention: 251.137)
- 5.240 *Proprietors of taxpaid premises (including industrial alcohol plants or bonded warehouses, registered distilleries, fruit distilleries, and internal revenue bonded warehouses operating taxpaid premises, and taxpaid bottling houses and rectifying plants) importing liquors.* To keep records and copies of reports of transactions pertaining to the importation of such liquors in accordance with regulations governing the operations of each such taxpaid premise. Retention period: At least 2 years. 26 CFR (1954) 251.134 (retention: 251.137)
- 5.241 *Airlines withdrawing distilled spirits or wine from its stock held in customs custody.* To keep copy of requisition. Retention period: Not specified. 26 CFR (1954) 252.107
- 5.242 *Exporters of distilled spirits in distiller's original casks or packages.* To retain copies of Form 696. Retention period: Not specified. 26 CFR (1954) 252.140
- 5.243 *Proprietors of industrial alcohol plants or warehouses withdrawing alcohol for deposit in a foreign-trade zone.* To file copies of Forms 1440 and 1701. Retention period: Not specified. 26 CFR (1954) 253.49
- 5.244 *Denaturers or dealers withdrawing denatured alcohol for deposit in a foreign-trade zone.* To keep file copies of Forms 1701. Retention period: Not specified. 26 CFR (1954) 253.67

5.245 *Proprietors of distillery denaturing bonded warehouses withdrawing denatured rum for deposit in a foreign-trade zone.* To keep file copies of Forms 1701.

Retention period: Not specified. 26 CFR (1954) 253.82

5.246 *Proprietors of registered distilleries, fruit distilleries, or internal revenue bonded warehouses withdrawing distilled spirits for deposit in a foreign-trade zone.* To keep file copies of Forms 1520 and 1701.

Retention period: Not specified. 26 CFR (1954) 253.112

5.247 *Proprietors of bonded wineries or bonded wine cellars withdrawing wines for deposit in a foreign-trade zone.* To keep file copies of Forms 1701.

Retention period: Not specified. 26 CFR (1954) 253.155

5.248 *Brewers removing beer, without payment of tax, for deposit in a foreign-trade zone.* To keep file copies of Forms 1689.

Retention period: Not specified. 26 CFR (1954) 253.176

5.249 *Manufacturers of tobacco products and proprietors of bonded internal revenue tobacco export warehouses.* To keep a copy of the appropriate notice of removal in connection with each removal of tobacco products or cigarette papers or tubes, without payment of tax, for delivery to a foreign-trade zone or for return to a factory or warehouse from a foreign-trade zone.

Retention period: Not specified. 26 CFR (1954) 253.382, 253.384

5.250 *Manufacturers of cigars and cigarettes.* To keep daily records and copies of monthly report (Form 2136) of operations and transactions in connection with the manufacture of cigars and cigarettes including detailed information of tobacco materials received, shipped, and lost or destroyed; cigars and cigarettes manufactured, received, removed, and disposed of; and stamps received, used, and lost or destroyed.

Retention period: 2 years after the close of the year covered in the records or report. 26 CFR (1954) 270.142, 270.143

5.251 *Manufacturers and importers of tobacco or cigars and cigarettes.* To keep copy of order form for tax stamps marked "paid" by district director.

Retention period: 2 years following the close of the year in which purchased. 26 CFR (1954) 270.148, 270.192, 275.137, 275.181

5.252 *Manufacturers of tobacco products and dealers in tobacco materials.* To keep copy of notice (customs dated) of release of imported tobacco materials, cigars, and cigarettes released from customs custody.

Retention period: 2 years after the close of the year in which released. 26 CFR (1954) 270.166, 275.155, 280.121

5.253 *Manufacturers and importers of cigars and cigarettes.* To keep a copy of each claim for allowance in letter form, and a copy of the schedule prepared in connection with each claim for refund, certified by revenue officer.

Retention period: Not specified. 26 CFR (1954) 270.162a, 270.164, 270.197

5.254 *Manufacturers and importers of cigars.* To keep a copy of each tax return, receipted by district director, covering cigars removed from factory or released from customs custody.

Retention period: 2 years following close of year in which such return was filed. 26 CFR (1954) 270.220, 270.230

5.255 *Manufacturers of cigars paying tax on cigars by return.* To keep a supporting record of cigars removed from factory subject to tax, showing date of removal, name and address of person to whom shipped or delivered, and the class and quantity of cigars.

Retention period: 2 years following the close of year in which removed. 26 CFR (1954) 270.224

5.256 *Manufacturers of tobacco.* To keep daily records and copies of monthly report (Form 2134) of operations and transactions in connection with the manufacture of tobacco including detailed information of tobacco materials received, shipped, and lost or destroyed; manufactured tobacco produced, received, removed, and disposed of; and stamps received, used, and lost or destroyed.

Retention period: 2 years after the close of the year covered in the records or report. 26 CFR (1954) 275.132, 275.133

5.257 *Agents of farmers or growers of leaf tobacco, and cooperative associations.* To keep records of all receipts and sales of tobacco.

Retention period: Not specified. 26 CFR (1954) 280.52, 280.53

5.258 *Dealers in tobacco materials.* To keep a record of tobacco materials received, lost or destroyed, and shipped or delivered.

Retention period: 2 years after the close of the year covered in the record. 26 CFR (1954) 280.60 (retention: 280.127)

5.259 *Manufacturers of tobacco, cigars, cigarettes and cigarette papers or tubes.* To keep one copy each of the requisition, Form 7996, and the notice of shipment, Form 7997, at the factory from which the tax-free shipment is made to the Federal requisitioner.

Retention period: 1 year after the close of the year in which the removal is made. 26 CFR (1954) 295.51, 295.52

5.260 *Manufacturers of tobacco products.* To keep records and reports of removals as prescribed by 26 CFR (1954) Parts 270 and 275.

Retention period: As cited in parts noted above. 26 CFR (1954) 295.56

5.261 *Manufacturers of tobacco products, or cigarette papers and tubes.* To keep one copy of the certificate, Form 7998, at the factory from which the shipment was removed showing the certification by the officer responsible for receiving the shipment of tax-free tobacco products, or cigarette papers and tubes.

Retention period: Not specified. 26 CFR (1954) 295.58

## 6. Bureau of the Mint

6.1 *Persons authorized by license or by 31 CFR 54.18 or 54.21 to acquire, hold, process, and dispose of gold.* To keep full and accurate records of all operations and transactions respecting gold, including the name, address, and Treasury gold license number of each person from whom it is acquired or to whom it is delivered (or, when no Treasury gold license is held, the section of regulations in this part pursuant to which the gold was held or acquired by such person), the amount, date, description and purchase or sales price of each acquisition and delivery, any other papers and records required to be kept by a Treasury Department gold license, and costs and expenses in computation of total domestic value of articles of fabricated or semiprocessed gold.

Retention period: Until end of the fifth calendar year (or fifth fiscal year, if accounts are so maintained). 31 CFR 54.26

6.2 *Licensed importers of gold-bearing materials for reexport of gold refined therefrom.* To cause to be kept at the plant of first treatment an exact record of percentages and weights as specified, for each importation, an attested copy of such record to be filed with the assay office at New York or the mint at San Francisco, whichever is designated.

Retention period: At least 1 year after date of disposition of gold. 31 CFR 54.32

6.3 *Persons delivering silver under 31 CFR Part 80 and persons owning or operating a smelter or refinery at which silver to be delivered is mixed with secondary or foreign silver, or both.* To keep accurate records of all acquisitions, by mining or otherwise, and of all dispositions of silver mined subsequently to July 1, 1939, and July 1, 1946, including, among other things, records of the dates of mining, acquisition, and disposition.

Retention period: At least 1 year after last delivery. 31 CFR 80.10, 80.12

## 7. Bureau of Narcotics

7.1 *Importers of crude opium or coca leaves.* To keep quintuplicate copy of permit to import.

Retention period: 2 years. 21 CFR 302.10 (retention: 26 U. S. C. (I. R. C. 1954) 4705)

7.2 *Exporters of narcotic drugs.* To keep triplicate copy of export permit.

Retention period: 2 years. 21 CFR 302.21 (retention: 26 U. S. C. (I. R. C. 1954) 4705)

7.3 *Exporters of narcotic drugs.* To keep a record of any serial numbers that might appear on packages of narcotic drugs in quantities of one ounce or more in such manner as will identify the foreign consignee.

Retention period: Not specified. 21 CFR 302.27

7.4 *Importers of special coca leaves.* To keep duplicate copy of quarterly return accounting for all transactions involving such leaves or substances derived therefrom containing narcotic drugs.

Retention period: Not specified. 21 CFR 302.46

7.5 *Producers of opium poppies.* To keep duplicate copy of annual return accounting for all transfers and dispositions of opium poppies and fully accounting for all opium poppies produced or otherwise obtained.

Retention period: Not specified. 21 CFR 303.14

7.6 *Manufacturers of opium or opium products from opium poppies.* To keep duplicate copy of quarterly return accounting for all such manufacturing operations.

Retention period: Not specified. 21 CFR 303.15

7.7 *Registrants surrendering heroin to Commissioner of Narcotics.* To keep duplicate copy of inventory of heroin shipped.

Retention period: 2 years. 21 CFR 306.2

## 8. Bureau of the Public Debt

8.1 *Banks receiving bearer securities for restrictive endorsement.* To retain the original and triplicate copies of lists of securities presented to the Federal Reserve Bank or Treasurer of the United States and photographic reproductions of the endorsed securities, when made by the banks for their own protection, the original copy of the list and prints of any photographic reproductions made to be used to support an application for relief on account of loss, theft, or destruction of endorsed securities, as provided in § 328.7.

Retention period: Until the transaction is completed by receipt of payment or receipt of the securities issued in exchange. 31 CFR 328.5

## 9. United States Coast Guard

9.1 *Masters of tank vessels or vessels towing tank barges transporting inflammable or combustible cargo.* To keep on board a bill of lading manifest or shipping document giving name of consignee and the delivery point, the kind, grades, and approximate quantity of each kind and grade of cargo, and for whose account the cargo is being handled.

Retention period: During period of transportation or storage. 46 CFR 35.01-10

9.2 *Owners, agents, masters, or other persons in charge of vessel involved in marine casualties.* To keep such voyage records of the vessel as are maintained by the vessel, such as both rough and smooth deck and engine room logs, bell books, navigation charts, navigation work books, compass deviation cards, gyro compass records, stowage plans, records of draft, aids to mariners, radiograms sent and received, the radio log, and crew and passenger lists.

Retention period: Until notification of completion of investigation is received from Coast Guard. 46 CFR 35.15-1, 78.07-15, 97.07-15, 136.05-15, 167.65-65

9.3 *Master or senior deck officer in charge of transfer of inflammable and combustible cargo.* To keep on board copy of Declaration of Inspection Prior to Bulk Cargo Transfer.

Retention period: During period of transportation or storage. 46 CFR 35.35-30

9.4 *Welders.* To maintain qualification test records with identification data. Retention period: Not specified. 46 CFR 56.01-10

9.5 *Masters of passenger vessels other than those making foreign or inter-coastal voyages.* To have official log book (or equivalent) available for review by Coast Guard Inspectors.

Retention period: At least 1 year after last date to which record refers. 46 CFR 78.37-3

9.6 *Masters of cargo and miscellaneous vessels other than those making foreign or intercoastal voyages.* To have official log book (or equivalent) available for review by Coast Guard Inspectors.

Retention period: At least 1 year after last date to which record refers. 46 CFR 97.35-3.

9.7 *Owners, agents, masters and other persons in charge of nautical school ships involved in marine casualties.* To keep voyage records of nautical school ships that are maintained, such as both rough and smooth deck and engine room logs, bell books, navigation charts, navigation work books, compass deviation cards, gyro compass records, stowage plans, records of drafts, aid to mariners, radiograms sent and received, radio logs, and lists of persons aboard.

Retention period: Until notification of completion of investigation is received from Coast Guard. 46 CFR 136.05-15, 167.65-65

9.8 *Masters of vessels storing explosives for a period exceeding 24 hours (other than barges and magazine vessels).* To keep records of temperature readings.

Retention period: During period of transportation or storage. 46 CFR 146.02-12

9.9 *Owners of vessels.* To keep shipping orders, manifests, or other shipping documents, cargo lists, cargo stowage plans, reports, papers, and records as required to be prepared, unless persons or corporations charter or engage or contract for the use of these vessels under such terms and conditions that they have full and exclusive control of the management and operation of such vessels.

Retention period: At least 1 year. 46 CFR 146.02-22

9.10 *Persons or corporations chartering or engaging or contracting for the use of vessels under such terms and conditions that they have full and exclusive control of the management and operation thereof.* To keep shipping orders, manifests, or other shipping documents, cargo lists, cargo stowage plans, reports, papers and records as required to be prepared.

Retention period: At least 1 year. 46 CFR 146.02-22

9.11 *Vessel operators.* To keep copies of delivery receipts covering domestic deliveries and exportation of explosives or other dangerous articles or substances, and combustible liquids.

Retention period: Until transaction is completed. 46 CFR 146.05-12, 146.05-13

9.12 *Owners, charterers, agents, or masters of vessels.* To keep memoranda describing the shipments of explosives or other dangerous articles or substances, and combustible liquids being transported, conveyed or stored on board vessels.

Retention period: Until transaction is completed. 46 CFR 146.05-12

9.13 *Masters of vessels transporting or storing explosives or other dangerous articles or substances, and combustible liquids, as cargo.* To keep on board dangerous cargo manifests or lists.

Retention period: During the period of transportation or storage. 46 CFR 146.06-12

9.14 *Owners, charterers, or agents of vessels transporting or storing explosives or other dangerous articles or substances, and combustible liquids, as cargo.* To keep ashore copies of dangerous cargo manifests or lists.

Retention period: At least 1 year. 46 CFR 146.06-18 (retention: 146.02-22)

9.15 *Vessel owners, charterers, or agents.* To keep ashore copies of cargo stowage plans or lists.

Retention period: At least 1 year. 46 CFR 146.06-19 (retention: 146.02-22)

9.16 *Vessel operators.* To keep shipping papers of railroad vehicles loaded with dangerous substances and transported on board vessels.

Retention period: At least 1 year. 46 CFR 146.07-8 (retention: 146.02-22)

9.17 *Vehicle operators carrying explosives.* Shipping papers required covering transportation of dangerous goods in highway vehicles on board common carriers.

Retention period: Until transaction is completed. 46 CFR 146.08-4

9.18 *Undocumented vessels.* To have available the certificates of award of number.

Retention period: For period of operation of vessel by the owner. 46 CFR 172.10-15

## XI. ATOMIC ENERGY COMMISSION

1.1 *Cost-type contractors.* To keep justifications in support of subcontracts and purchase orders adequate to reflect the procurement practices and procedures used and the circumstances supporting particular transactions.

Retention period: Not specified. 10 CFR 5.509.

1.2 *Licensees receiving, possessing, using, or transferring byproduct material, source material, or special nuclear material.* To maintain records showing (a) the radiation exposure of all individuals subject to personnel monitoring control; (b) the name of each individual exposed to radiation and the weekly dose of each such individual for the 13 weeks of highest cumulative weekly dose; and (c) the radiation hazards incident to the production, use, release, disposal, or presence of radioactive material or other sources of radiation.

Retention period: Not specified. 10 CFR 20.401

1.3 *Persons receiving byproduct material pursuant to issuance of a license.* To keep records showing receipt, transfer, export, and disposal of such byproduct material.

Retention period: Not specified. 10 CFR 30.41

1.4 *Licenses and holders of construction permits.* To maintain such records as may be required by conditions of the license or permit or by rules, regulations, and orders of the Commission.

Retention period: Not specified. 10 CFR 50.71

1.5 *Lessees of uranium deposits on land controlled by the Atomic Energy Commission.* To keep records of (1) shifts worked; (2) wages and salaries paid; (3) expenditures for supplies and services and costs of operation of every kind; (4) tonnage and grade of ore mined; and (5) development work and drilling performed.

Retention period: At least 3 years after termination or expiration of the lease. 10 CFR 60.8

1.6 *Licenses receiving special nuclear material.* To keep records showing the receipt, inventory, and transfer of special nuclear material.

Retention period: Not specified. 10 CFR 70.51

1.7 *Contractors having negotiated contracts with Atomic Energy Commission and their subcontractors.* To keep directly pertinent books, documents, papers, and records.

Retention period: Not specified. The General Accounting Office shall, until the expiration of 3 years after final payment, have access to and the right to examine the above-mentioned records. 42 U. S. C. 2206

## XII. CIVIL AERONAUTICS BOARD

1.1 *Aircraft and related products manufacturers.* To maintain records of inspection identified with the completed product and records of Materials Review Board action applying to materials, parts, assemblies, and the completed product.

Retention period: At least 2 years. 14 CFR 1.15-4

1.2 *Aircraft and related products manufacturers.* To maintain records of all materials and parts received and their disposition including such information as source, source inspection, receiving inspection, quantity (both accepted and rejected), vendor's affidavits, or reports indicating conformity with pertinent specifications.

Retention period: At least 2 years. 14 CFR 1.32-1

1.3 *Aircraft and related products manufacturers.* To maintain adequate records of inspections and tests performed identifiable with the completed product.

Retention period: At least 2 years. 14 CFR 1.34-2

1.4 *Distributors of aircraft received prior to initial assembly and flight test.*

To maintain records of flight test check-off forms.

Retention period: At least 2 years. 14 CFR 1.34-2

1.5 *Aircraft and related products manufacturers.* To maintain records of inspection applying to the manufacture of replacement or modification parts and identifiable with the completed part.

Retention period: At least 2 years. 14 CFR 1.55-3

1.6 *Airplane manufacturers.* To keep record of flight flutter tests.

Retention period: Permanent. 14 CFR 3.311-2

1.7 *Airplane flight test applicants under the Civil Air Regulations, transport category.* To keep a log of all flight tests and accurate and complete records of the inspections made and of all defects, difficulties, and unusual characteristics and sources of crew error discovered during the tests, and of the recommendations made and action taken.

Retention period: Not specified. 14 CFR 4b.16-3

1.8 *Airframe, powerplant, propeller, or appliance owners or registered owners.* To keep maintenance, repair, rebuilding, or alteration records giving description of work performed, completion date of work done, name of individual, etc., doing work, and signature of person authorized to approve work done; and a record of periodic and progressive inspections.

Retention period: Permanent, except records of inspection to be disposed in a manner prescribed by the Administrator. 14 CFR 18.20-18.24

1.9 *Certificated repair stations or airframe, powerplant, propeller, or appliance manufacturers.* To maintain a duplicate copy of the customer's work order, when accepted in lieu of the Major Repair and Alteration Form (ACA-337) and when an official maintenance release is furnished owner for retention as a part of the permanent record required.

Retention period: At least 2 years. 14 CFR 18.22-2

1.10 *Applicants for pilot certificate.* To keep a reliable record of the flight time used to meet the experience requirements for pilot certificate, rating, or operating privilege, including such general data as points of departure and arrival, duration, type of aircraft, and identification mark; type of piloting time; and conditions of flight.

Retention period: Not specified. 14 CFR 20.16

1.11 *Flight instructors and limited flight instructors.* To keep a record of the name of each student pilot whose certificate he has endorsed and to whom he has given flight instruction, the type of endorsement, and the date of each endorsement or flight instruction period.

Retention period: So long as the privileges of flight instructor's certificate are exercised or 3 years, which ever period is shorter. 14 CFR 20.136

1.12 *Certified airline transport pilots.* To keep an accurate record of flying time in bound logbooks.

Retention period: Not specified. 14 CFR 21.44

1.13 *Certified lighter-than-air pilots and persons receiving flight instructions.* To maintain certified record of flying time in bound logbooks.

Retention period: Not specified. 14 CFR 22.32

1.14 *Certified parachute riggers.* To keep bound record of all packing, inspection, maintenance, repair, and alteration operations performed or supervised on parachutes other than those in military service.

Retention period: At least 2 years after the date of the last entry therein. 14 CFR 25.84

1.15 *Aircraft dispatcher course operators.* To maintain an accurate record of each student, including a chronological log of all instructions, subjects covered, and course examinations and grades.

Retention period: Not specified. 14 CFR 27.7-1

1.16 *Flight radio operator course operators.* To keep an accurate record of each student, including a chronological log of all instructions, subjects covered, and course examinations and grades.

Retention period: Not specified. 14 CFR 33.31-2

1.17 *Flight navigator course operators.* To keep an accurate record of each student, including a chronological log of all instructions, subjects covered, and course examinations and grades.

Retention period: Not specified. 14 CFR 34.31-5

1.18 *Flight engineer course operators.* To keep an accurate record of each student, including a chronological log of all instructions, attendance, subjects covered, credits granted, examinations and examination grades.

Retention period: Not specified. 14 CFR 35.6-1

1.19 *Air carriers.* To keep as a part of the individual's record the instructor, supervisor, or check airmen's certificate of proficiency for particular training or flight check of each crew member and dispatcher, furnished under air carrier training and pilot check programs.

Retention period: At least 3 months after termination of employment. 14 CFR 40.280, 40.289, 40.300 (retention: 40.501)

1.20 *Air carriers (scheduled interstate).* To maintain current records of every crew member and aircraft dispatcher, showing compliance with the appropriate requirements of Subchapter A—Civil Air Regulations and disposition of disqualified flight crew members or aircraft dispatchers.

Retention period: At least 3 months after termination of employment. 14 CFR 40.501

1.21 *Air carriers (scheduled interstate).* To maintain a list of airplanes in current operation and airplanes operated under interchange agreements, a load manifest and flight plan, and maintenance records, including the airplane's maintenance log and a maintenance release.

Retention period: In accordance with provisions of 14 CFR 249.11 unless other-

wise specified. 14 CFR 40.502, 40.505-40.507, 40.511

1.22 *Air carriers (operating scheduled air transportation outside continental United States)*. To keep records of total time in service, time since last overhaul, and time since last inspection on all aircraft components, engines, propellers, and, where practicable, on instruments, equipment, and accessories.

Retention period: In accordance with provisions specified in 14 CFR 249.11, 14 CFR 41.43

1.23 *Air carriers (operating scheduled air transportation outside continental United States)*. To retain copies of maintenance release, clearance, and load manifest forms.

Retention period: 90 days. 14 CFR 41.99

1.24 *Air carriers (operating scheduled air transportation outside continental United States)*. To maintain records pertaining to any flight which was interrupted because of weather conditions and failed to land at point to which flight was originally cleared.

Retention period: Not less than 1 year from the date of flight. 14 CFR 41.133

1.25 *Air carriers (irregular and off-route)*. To keep full information on maintenance and inspection work performed on the aircraft.

Retention period: Not specified. 14 CFR 42.31-4

1.26 *Air carriers (irregular and off-route)*. To record all mechanical irregularities in operation of aircraft including the aircraft identification, irregularity experienced, the corrective action taken as a result, and identification of the person making such corrections.

Retention period: Not specified. 14 CFR 42.32-4

1.27 *Air carrier operators (irregular and off-route air carriers)*. To keep a continuous record for each aircraft, listing all changes affecting the weight, c. g. location, and equipment included in order that a computed weight and c. g. location may be established at any time.

Retention period: Not specified, except weight manifests to be kept at least 30 days. 14 CFR 42.32-5

1.28 *Air carriers (irregular and off-route)*. To keep at principal operations base maintenance records with respect to all aircraft, aircraft engines, propellers, and, where practicable, appliances used in air transportation.

Retention period: 2 years. 14 CFR 42.91, 42.91-3

1.29 *Air carriers (irregular and off-route)*. To maintain at its principal operations base or at such other location used by the air carrier as the Administrator may designate, current records of every airman utilized as a member of a flight crew.

Retention period: 1 year after flight crew member is released from employment or becomes physically or professionally disqualified. 14 CFR 42.92, 42.92-1 (retention: 42.92-3)

1.30 *Air carriers (irregular and off-route)*. To retain copy of report to Administrator regarding emergency flights necessitating the transportation of persons or medical supplies for the protection of life or property.

Retention period: 1 year. 14 CFR 42.93, 42.93-1

1.31 *Air carriers (irregular and off-route)*. To retain copy of pilot's emergency deviation report to the local Aviation Safety Agent.

Retention period: At least 1 year. 14 CFR 42.94, 42.94-1

1.32 *Air carriers (irregular and off-route)*. To retain a copy of the flight manifest for large aircraft and passenger-carrying aircraft operating under instrument flight rules conditions.

Retention period: At least 1 year after completion of the flight. 14 CFR 42.95

1.33 *Registered owners or operators of civil aircraft*. To keep maintenance records, including a current record of total time spent in service on the aircraft and on each engine; a record of inspections; and a record of maintenance, repair, and alterations of aircraft for which airworthiness certificates have been issued.

Retention period: Not specified except for the maintenance, repair, and alteration record, which is to be permanent. 14 CFR 43.23-43.23-2

1.34 *Air carriers*. To retain copy of shipper's certification for transportation of explosives and other dangerous articles.

Retention period: Not specified. 14 CFR 49.3

1.35 *Airman agency flight or ground schools*. To keep accurate individual record of each student, which shall include a chronological log of all instructions, attendance, subjects covered, examinations, and examination grades.

Retention period: Not specified. 14 CFR 50.28-50.28-1

1.36 *Repair stations for airframes, powerplants, propellers, and appliances*. To maintain current records of personnel who are directly in charge of maintenance, repair, inspection, or alteration, including information concerning the experience qualifications of each such individual.

Retention period: Not specified. 14 CFR 52.24-52.24-1

1.37 *Certificated repair stations for airframes, powerplants, propellers, and appliances*. To maintain records of all work performed.

Retention period: At least 2 years. 14 CFR 52.46

1.38 *Foreign repair stations for airframes, powerplants, propellers, and appliances*. To keep maintenance record of all work performed on U. S. registered aircraft, including major repairs and alterations.

Retention period: Not specified. 14 CFR 52.61-52.61-1

1.39 *Certificated aircraft mechanic schools*. To maintain a current record of each student enrolled, including attendance, courses, examinations, and

grades, and a progress chart or individual progress record for each student, showing the practical projects or laboratory work completed or to be completed, and properly authenticated transcripts of grades acquired at other accredited schools.

Retention period: At least 2 years from date of termination of enrollment. 14 CFR 53.56-53.56-1

1.40 *Holders of parachute loft certificates*. To maintain records regarding work performed.

Retention period: At least 2 years. 14 CFR 54.15

1.41 *Pilots, owners, or operators of small fixed-wing aircraft involved in accidents*. To keep aircraft wreckage and records thereof.

Retention period: Until released by authorized representative of the Civil Aeronautics Administration. 14 CFR 62.15, 62.18

1.42 *Operators of aircraft (other than small fixed-wing) involved in accidents*. To keep aircraft wreckage and records thereof.

Retention period: Until released by authorized representative of the Civil Aeronautics Board. 14 CFR 62.40, 62.41

1.43 *Holders of permits to operate foreign aircraft in the United States*. To keep true copies of all manifests, air waybills, invoices, and other traffic documents covering flights and records documenting each flight.

Retention period: Not specified. 14 CFR 190.50

1.44 *Air carriers and foreign air carriers*. To keep permanently at its principal or general office a complete file of all tariffs issued by it and by its agents and those issued by other carriers in which it concurs; to keep file of current tariffs at all places tickets are sold or property received for transportation.

Retention period: Permanent. 14 CFR 221.170, 221.171, 249.11

1.45 *Air carriers*. To maintain records of all passes issued (and of regular tickets or bills of lading used in lieu of trip passes) and related correspondence or memos.

Retention period: Not specified. 14 CFR 223.5

1.46 *Air carriers (local service)*. To maintain a record pertaining to each trade agreement entered into, including all correspondence and records concerning advertising and transportation services provided.

Retention period: Not specified. 14 CFR 225.10

1.47 *Air carriers*. To keep general books of account and supporting books, records, and memoranda, including organization tables and charts, internal accounting manuals, minute books, stock books, reports, work sheets, memoranda, etc.

Retention period: Various. 14 CFR 241.1-5 (retention: 249.11)

1.48 *Large irregular air carriers and supplemental air carriers*. To keep accounts, records, and memoranda necessary for statistical and flight reports.

Retention period: Data for statistical reports—3 years; data for flight reports—1 year. 14 CFR 242.2

1.49 *Air carriers (supplemental and irregular)*. To keep accounts, records, and memoranda of the movement of traffic and of receipts and expenditures of money.

Retention period: Data for statistical reports—3 years; data for flight reports—1 year. 14 CFR 249.8

1.50 *Alaskan air carriers*. To keep accounts, records, and memoranda of the movement of traffic and of receipts and expenditures of money.

Retention period: 3 years and, for certain records, as specified in 14 CFR 249.11. 14 CFR 249.9

1.51 *Air freight forwarders*. To keep (a) records of shipping documents; information to agents, representatives, and the public; agreements; and correspondence; and (b) corporate and general records.

Retention period: (a) 1 year, or longer if requested by the Board; (b) as specified in 14 CFR 249.11. 14 CFR 249.10

### XIII. COMMITTEE ON PURCHASES OF BLIND-MADE PRODUCTS

1.1 *Agencies for the blind (employing blind to extent of 75 percent of personnel in direct labor) selling to Government agencies and participating in the program of the Committee on Purchases of Blind-Made Products*. To keep accounting system records from which can be drawn annually a financial report and operating statement accurately reflecting operations.

Retention period: Not specified. 41 CFR 301.6

1.2 *Agencies for the blind (employing blind to extent of 75 percent of personnel in direct labor) selling to Government agencies and participating in the program of the Committee on Purchases of Blind-Made Products*. To keep eye record cards containing information establishing that employees are blind (as defined in 41 CFR 301.1).

Retention period: Not specified. 41 CFR 301.6

### XIV. FEDERAL COMMUNICATIONS COMMISSION

1.1 *Licenses of standard and FM broadcast (radio) stations*. To keep at each transmitter records of equipment performance measurement data including diagrams and appropriate graphs, together with descriptions of instruments and procedures, signed by the engineers making measurements.

Retention period: 2 years. 47 CFR 3.47, 3.254

1.2 *Licenses of standard, FM, and international radio and television broadcast stations*. To keep records of time and results of auxiliary transmitter tests.

Retention period: 2 years. 47 CFR 3.63, 3.255, 3.555, 3.638, 3.757

1.3 *Licenses or permittees of standard, FM, and international radio and television broadcast stations*. To keep

program and operating logs, including rough logs and transcribed portions thereof.

Retention period: 2 years: *Provided, however*, That logs involving communications incident to a disaster or which include communications incident to or involved in an investigation by the Commission and concerning which the licensee or permittees have been notified, shall be retained until they are specifically authorized in writing by the Commission to destroy them: *Provided, further*, That logs incident to or involved in any claim or complaint of which the licensee or permittees have been notified shall be retained until such claim or complaint has been fully satisfied or until the same has been barred by the statute limiting the time for filing of such suits upon such claims. 47 CFR 3.111, 3.112, 3.116, 3.291, 3.282, 3.286, 3.581, 3.582, 3.586, 3.663, 3.664, 3.781, 3.782, 3.786, 3.964

1.4 *Licenses of standard and FM radio, and television broadcast stations*. To keep complete records of all requests for broadcast time made by or on behalf of candidates for public office, together with appropriate notations showing disposition made and change, if any, if requests granted.

Retention period: 2 years. 47 CFR 3.120, 3.290, 3.590, 3.657

1.5 *Licenses of experimental and developmental, auxiliary, and special broadcast services, including experimental television broadcast, experimental facsimile broadcast, developmental, remote pickup, broadcast STL and FM intercity relay, television pickup, television STL, television intercity relay, and television broadcast translator stations*. To keep adequate records of operation including logs.

Retention period: 2 years. 47 CFR 4.57, 4.181, 4.281, 4.381, 4.481, 4.581, 4.681, 4.781

1.6 *Licenses of experimental stations*. To keep adequate station records of operation; of service or maintenance duties which may affect proper station operation; and of the illumination of antennas or antenna supporting structures.

Retention period: 1 year. 47 CFR 5.163, 5.165, 5.307

1.7 *Licenses of radio stations in the international fixed public radio communication services*. To keep station logs.

Retention period: 1 year: *Provided, however*, That logs involving communications incident to a disaster or which include communications incident to or involved in an investigation by the Commission and concerning which the licensee has been notified, shall be retained by the licensee until he is specifically authorized in writing by the Commission to destroy them: *Provided, further*, That logs incident to or involved in any claim or complaint of which the licensee has been notified shall be retained by the licensee until such claim or complaint has been fully satisfied or until same has been barred by statute limiting the time for filing of suits upon such claims. 47 CFR 6.47

1.8 *Licenses of radio stations on land in the maritime services including public and limited coast stations, marine utility stations, marine fixed stations, marine receiver-test stations and stations operated in the land mobile service for maritime purposes using radiotelegraphy or radiotelephony (including stations in Alaska)*. To keep accurate logs.

Retention period: 1 year from date of entry and for such additional periods as required as follows: (a) Station logs involving communications incident to a distress or disaster shall be retained for a period of 3 years from date of entry; (b) station logs which include entries of communications incident to or involved in an investigation by the Commission and concerning which the station licensee has been notified shall be retained by the station licensee until such licensee is specifically authorized in writing by the Commission to destroy them; (c) station logs incident to or involved in any claim or complaint of which the station licensee has notice shall be retained by such licensee until such claim or complaint has been fully satisfied or until the same has been barred by statute limiting the time for the filing of suits upon such claims. 47 CFR 7.115, 7.214, 7.314, 7.370, 7.458, 7.477, 7.536, 14.109

1.9 *Licenses of limited coast stations or marine-utility stations used on shore*. To keep copy of agreement with vessel owners, verifying that licensee has sole right of control of involved ship radio station.

Retention period: Not specified. 47 CFR 7.352

1.10 *Licenses of limited coast stations, marine-utility stations, and marine fixed stations*. To keep records which reflect the cost of the service and its non-profit, cost-sharing cooperative arrangement.

Retention period: Not specified. 47 CFR 7.352, 7.451

1.11 *Licenses of radio stations on shipboard in the maritime services including Public and Limited ship stations and marine utility ship stations including such stations in Alaska—radiotelegraph stations operating on any frequency and radiotelephone stations operating on a frequency of 30 Mc or below*. To keep accurate logs.

Retention period: 1 year from date of entry and such additional periods as required as follows: (a) Station logs involving communications incident to a distress or disaster shall be retained by the station licensee for a period of 3 years from date of entry; (b) station logs which include entries of communications incident to or involved in an investigation by the Commission and concerning which the station licensee has been notified shall be retained by the station licensee until such licensee is specifically authorized in writing by the Commission to destroy them; (c) station logs incident to or involved in any claim or complaint of which the station licensee has notice shall be retained by such licensee until such claim or complaint has been fully satisfied or until the same has been barred by the statute limiting the time

for the filing of suits upon such claims. 47 CFR 8.115, 8.184, 8.330, 8.368, 8.405, 14.110

1.12 *Stations licensed in the aviation services.* To keep authorization for each mobile station.

Retention period: Permanent. 47 CFR 9.118

1.13 *Stations licensed in the aviation services.* All stations except aeronautical utility mobile stations and aircraft stations other than those which may be required by law to maintain logs—to keep adequate records of operation; and stations whose antenna structure is required to be illuminated—a record of illumination; Aeronautical Public Service Stations—to keep a file of all record communications handled and all ground stations so licensed to keep a record of radiotelephone contacts either in the form of telephone traffic tickets or as a separate list.

Retention period: The logs in the aviation services may be destroyed after a period of 30 days except: (a) That logs involving communications incident to a disaster or which include communications incident to, or involved in, an investigation by the Commission and concerning which the licensee has knowledge, shall be retained by the licensee until specifically authorized in writing by the Commission to destroy them, (b) That logs incident to or involved in any claim or complaint of which the licensee has knowledge shall be retained by the licensee until such claim or complaint has been fully satisfied or until the same has been barred by statute limiting the time for the filing of suits upon such claims. 47 CFR 9.151, 9.152, 9.153, 9.513

1.14 *Air carrier aircrafts.* To keep adequate records to permit ready identification of individual aircraft in lieu of radio station call letter, the official aircraft registration number, or company flight identification.

Retention period: Not specified. 47 CFR 9.191

1.15 *Licensees of public safety, industrial and land transportation radio services stations.* To keep records as follows: By all stations—transmitter measurements, service and maintenance records, the name of person or persons responsible for the foregoing; base and fixed stations (except such stations in the public safety services authorized to be operated at temporary locations or for unattended operation)—names of persons responsible for the operation of the transmitting equipment, together with the period of their duty; for base stations in the industrial and land transportation radio services—identification of other base stations or fixed stations with which they communicate, and date, time, and nature of such communication; for stations in the special emergency service—record of the nature and time of each communication; and stations whose antenna or antenna supporting structure is required to be illuminated—a record of illumination.

Retention period: 1 year. 47 CFR 10.161, 10.163, 11.160, 16.160

1.16 *Licensees of public safety radio services.* To keep records of all Conelrad tests and operations as part of the log of radio stations.

Retention period: 1 year. 47 CFR 10.166 (retention: 10.163)

1.17 *Licensees of industrial radio stations and land transportation (base) radio stations sharing costs and facilities with other licensees in the same service.* To keep a copy of cooperative agreements and contracts as well as records which reflect the non-profit, cost-sharing nature of that sharing.

Retention period: Not specified. 47 CFR 11.6, 16.3

1.18 *Nonprofit corporations or associations organized to operate industrial radio stations in the power, petroleum, forest product, motion picture, and relay press radio services.* To keep records which reflect the cost-sharing non-profit basis under which they operate.

Retention period: Not specified. 47 CFR 11.251, 11.301, 11.351, 11.401, 11.451

1.19 *Radio stations in the industrial and land transportation radio services.* To keep records of all Conelrad tests, drills, and operations.

Retention period: 1 year. 47 CFR 11.707 (retention: 11.160); 16.607 (retention: 16.160)

1.20 *Licensees of amateur radio stations.* To keep an accurate log of station operation.

Retention period: 1 year following the last date of entry: *Provided*, That those portions of any log covering operation of a station in connection with any actual condition jeopardizing the public safety or affecting the National Defense shall not be destroyed unless prior approval for such destruction shall have been received from the Commission. 47 CFR 12.136, 12.196 (retention: 12.137); 12.244

1.21 *Radio officers of amateur civil emergency services.* To keep records of abbreviated call signs or other distinctive signals of station identification.

Retention period: Not specified. 47 CFR 12.245

1.22 *Manufacturers, owners, or distributors of radio receivers.* To keep certificate of compliance with radiation interference limits.

Retention period: 5 years. 47 CFR 15.64

1.23 *Employees of railroads who operate radio stations in the railroad radio service.* To keep suitable records of each employee who has been examined with respect to the applicable Railroad Radio General and Operating Rules.

Retention period: 1 year. 47 CFR 16.354, 16.607 (retention: 16.160)

1.24 *Licensees of citizens radio service stations.* To keep a record of illumination for those stations whose antenna or antenna supporting structure is required to be illuminated.

Retention period: Not specified. 47 CFR 19.65

1.25 *Disaster communications service radio stations.* To keep a list of all gen-

eral or collective call signs, unit designators, or authorized substitutes used.

Retention period: Not specified. 47 CFR 20.25

1.26 *Disaster communications service radio stations.* To keep an accurate log of all operations in the 1750-1800 kc band.

Retention period: 1 year, except that those portions of any disaster station log covering operation of such station in connection with any actual disaster shall not be destroyed unless prior approval for such destruction shall have been received from the Commission. 47 CFR 20.26

1.27 *Licensees of radio stations in the domestic public radio services.* To maintain a technical log of station operations as follows: For each station—results and dates of transmitter measurements, details of servicing and maintenance of transmitters which may affect proper station operation, and time and nature of failure or erratic operation of transmitter or automatic alarm facilities; for stations having obstruction lighted antenna structure—time of daily lighting and check of proper operation, details of obstruction light failure (if any) and repair details, and results of three-month periodic inspection (including date, condition of lighting devices and alarms, and details of adjustments, replacements, and repairs), and date and time of notice to the Civil Aeronautics Administration regarding failure of obstruction lighting and any resumption thereof; for stations required to be operated by licensed radio operators or holders of restricted radiotelephone operator permit—time and signature of person operating transmitting equipment each day, including class and serial number, time and duration of each transmission, and station identity.

Retention period: 1 year: *Provided*: That (a) records involving communications incident to a disaster or which include communications incident to, or involved in, an investigation by the Commission and concerning which the licensee has knowledge, shall be retained by the licensee until specifically authorized in writing by the Commission to destroy them, (b) records incident to, or involved in, any claim or complaint of which the licensee has knowledge shall be retained by the licensee until such claim or complaint has been fully satisfied or until the same has been barred by statute limiting the time for the filing of suits upon such claims. 47 CFR 21.208

1.28 *Telephone carriers.* To keep accounts, records, memoranda, documents, microfilm, correspondence, and related indexes prepared by or on behalf of the carrier as well as those which come into its possession in connection with the acquisition of property, such as by purchase, consolidation, merger, etc.

Retention period: Records are to be preserved in accordance with the period of time designated in the list of records codified. 47 CFR 45.8

1.29 *Wire-telegraph, ocean-cable and radiotelegraph carriers.* To keep accounts, records, memoranda, documents,

microfilm, correspondence, and related indexes prepared by or on behalf of the carrier as well as those which come into its possession in connection with the acquisition of property, such as by purchase, consolidation, merger, etc.

Retention period: Records are to be preserved in accordance with the period of time designated in the list of records codified in 47 CFR 46.9

## XV. FEDERAL DEPOSIT INSURANCE CORPORATION

1.1 *Incorporators of proposed State banks applying for Federal deposit insurance.* To keep Form 82—Application for Federal deposit insurance, or Form 82-M in case of proposed mutual savings banks.

Retention period: Not specified. 12 CFR 304.3

1.2 *State banks applying for Federal deposit insurance.* To keep Form 84—Application for Federal deposit insurance, or Form 84-M in case of mutual savings banks.

Retention period: Permanent. 12 CFR 304.3

1.3 *State nonmember insured banks (except District banks) applying to establish branch or move main office or branch.* To keep Forms 85, 85a and 85b—Applications to establish branch or move main office or branch, or Forms 85-M and 85a-M in case of mutual savings banks.

Retention period: Permanent. 12 CFR 304.3

1.4 *Insured banks applying for consent for which no specific form prescribed.* To keep Form 102—Application for consent for which no specific form prescribed.

Retention period: Not specified. 12 CFR 304.3

1.5 *Insured banks.* To keep records necessary to support the assessment base of each certified statement and to permit verification of all figures therein including any deduction or exclusion in determining the assessment base.

Retention period: To keep such records for the year 1945 and subsequent years until a field audit of the assessment records of the insured bank has been made by the Corporation and any required adjustment of the assessment under such audit has been made. See FDIC instructions concerning the preparation of certified statements and the maintenance of assessment records effective March 30, 1954. 12 U. S. C. 1817 (a); 12 CFR 327.1

1.6 *Insured banks.* To keep Form 545—Certified statement.

Retention period: Same as for item 1.5. 12 CFR 304.3

1.7 *Insured banks.* To keep Form 555—Tabulation of assessment base and supporting papers.

Retention period: Same as for item 1.5. 12 CFR 304.3

1.8 *Insured banks.* To keep Form 645—First certified statement.

Retention period: Same as for item 1.5. 12 CFR 304.3

1.9 *Insured banks.* To keep Form 845—Final certified statement—for use by an insured bank whose deposits are assumed by another insured bank, or Form 845A when the assuming bank executes the certified statement for the bank whose deposits were assumed.

Retention period: Same as for item 1.5. 12 CFR 304.3

## XVI. FEDERAL HOME LOAN BANK BOARD

1.1 *Federal savings and loan associations.* To keep at home office and branch offices complete records of all business transactions, and to keep at agencies an original record of all business transacted at such agencies.

Retention period: Not specified. 24 CFR 145.13, 145.14, 145.15, 145.19, 145.20

1.2 *Savings-building and loan associations insured by the Federal Savings and Loan Insurance Corporation.* Signed appraisals of real estate loans located more than fifty miles from institution's principal office to be kept by insured institution.

Retention period: Not specified. 24 CFR 163.10

## XVII. FEDERAL POWER COMMISSION

1.1 *Public utilities and licensees.* Preservation of records.

Retention period: Specified at 18 CFR 125.1-125.2

See also Regulations to Govern the Preservation of Records of Public Utilities and Licensees, with amendments as of January 1, 1956. Federal Power Commission, Washington 25, D. C.

1.2 *Natural gas companies.* To keep all books and records supporting entries to its accounts.

Retention period: Until destruction is permitted by rules and regulations of the Commission. Until rules and regulations have been issued, each company may continue its existing practice with respect to retention or destruction of records. 18 CFR 201.02-2

## XVIII. FEDERAL TRADE COMMISSION

1.1 *Wool products manufacturers.* To keep records of the various fibers used in wool products. The records should show not only the fiber content of wool, reprocessed wool, and reused wool, but also any other fibers used. Such records should contain sufficient information whereby each of the wool products manufactured can be identified with its respective record of fiber content including the source of the material used therein.

Retention period: 3 years. 16 CFR 300.31

1.2 *Fur products manufacturers and dealers in furs and fur products.* To keep records showing all the information required under the Fur Products Labeling Act and under rules and regulations relating to such products or furs in a manner that will permit proper identification of each fur product or fur manufac-

tured or handled. The item number required to be assigned to a fur product and to appear on the label and on the invoice relating to such product must appear in the records in such a manner as to identify the product through the various processes of manufacture, from whom purchased, and the date of purchase.

Retention period: 3 years. 16 CFR 301.41

1.3 *Dealers advertising prices of furs and fur products.* To keep records to support pricing representations where comparative prices and percentage savings claims are used in advertising.

Retention period: Not specified. 16 CFR 301.44

1.4 *Persons guarantying as to flammable quality of fabrics in wearing apparel on basis of guaranties received by them.* To keep the guaranty received and identification of the fabrics or fabrics guaranteed.

Retention period: 3 years after guaranty furnished. 16 CFR 302.8

1.5 *Persons guarantying as to flammable quality of fabrics in wearing apparel on basis of class tests.* To keep records showing (a) identification of the class test; (b) fiber composition, construction, and finish type of the fabrics; (c) a swatch of each class of fabrics guaranteed.

Retention period: 3 years after test. 16 CFR 302.8

1.6 *Persons guarantying as to flammable quality of fabrics in wearing apparel who have made tests thereof.* To keep records showing (a) style or range number, fiber composition, construction, and finish type of each fabric used in the article of wearing apparel, including a swatch of the fabric tested; (b) stock or formula number, color, thickness and general description of each film used in the article and a sample of the film; (c) results of actual tests.

Retention period: 3 years after test. 16 CFR 302.8

## XIX. GENERAL ACCOUNTING OFFICE

1.1 *Contractor using bill of lading as shipper.* To keep bill of lading, memorandum copy, certified by initial carrier's agent.

Retention period: Where the bill of lading covers shipments made under a Government contract having a records retention clause, the memorandum copies should be retained together with other records pertaining to the contract for the specified period. When the shipment is made under a Government contract not having a record retention clause, the contractor's normal business practice as to retention of similar records may be followed. 4 CFR 52.9

1.2 *Contractors having Government contracts negotiated without advertising.* To keep records pertaining to the contracted project. (This requirement does not apply to contracts involving the development of military installations and facilities in foreign countries excepted from the requirement pursuant to sec-

tion 504 of the act of August 30, 1957, 71 Stat. 531, 557.)

Retention period: 3 years after final payment under contract. 41 U. S. C. 254; 10 U. S. C. 2313. However, subcontracts under contracts for experimental, developmental or research work may contain clauses specifying that records pertaining to such subcontract need be retained only 3 years after final payment under the subcontract. Comptroller General's decision B-101404, September 8, 1952.

**13 Contractors.** Contracts and amendments to contracts made under authority of regulations under the First War Powers Act of 1941, as amended, shall include the following contract provision: The Contractor agrees that the Comptroller General of the United States or any of his duly authorized representatives shall have access to and the right to examine any directly pertinent books, documents, papers, and records of the Contractor involving transactions related to this contract, and agrees to include similar provisions in all his related subcontracts.

Retention period: Not specified. 50 U. S. C. App. 611.

**14 Atomic Energy Commission contractors with negotiated contracts and subcontractors thereof (except foreign governments, agencies thereof, and contractors supplying source material with foreign producers).** Contract to include clause requiring retention of any directly pertinent books, documents, papers and records related to the contract or subcontract, for inspection by the Comptroller General or his representatives.

Retention period: 3 years after final payment. 42 U. S. C. 2206

**15 Public Housing Administration contracts for loans or annual contributions under the United States Housing Act of 1937, as amended.** Contract to include clause permitting Comptroller General or his representatives access to and right to audit and examine any books, documents, papers, and records pertinent to operations with respect to financial assistance under the act.

Retention period: Not specified. 42 U. S. C. 1435

## XX. GENERAL SERVICES ADMINISTRATION

**1.1 War contractors and subcontractors, World War II, having contract of \$25,000 or more or having termination inventory worth \$5,000 or more.** To keep records essential to determining performance under the contract and to justifying the settlement thereof (excluded from this provision are contractor records title to which is transferred to a Federal agency; war contractor records that are included by Federal agencies on records disposition schedules approved by the Congress in the manner provided in the Records Disposal Act of 1943 and war contractor records disposal of which is approved in writing by the Administrator of General Services and the Comptroller General of the United States).

Retention period: (a) Five years after such disposition of termination inventory by such war contractor or Government agency, or (b) five years after the final payment or settlement of such war contract, or (c) December 31, 1951, whichever applicable period is longer: *Provided, however,* That where the termination inventory has been disposed of, or final payment or settlement of the war contract has been made on or after December 31, 1950, the above five-year period is reduced to three years. 18 U. S. C. 443; and 32 CFR 2011.2-2011.4a

**1.2 Sellers to the Government of tungsten, manganese, mica, beryl, asbestos, columbium-tantalum, and mercury.** To keep books, documents, papers, and records involving transactions related to the program.

Retention period: For duration of the program and 3 years thereafter. 32A CFR Ch. XIV, Reg. 2, sec. 8; Reg. 3, sec. 8; Reg. 4, sec. 12; Reg. 5, sec. 8; Reg. 6, sec. 12; Reg. 7, sec. 6; Reg. 8, sec. 7; Reg. 9, sec. 7; Reg. 10, sec. 12; Reg. 11, sec. 7

**1.3 Sellers to the Government of domestic chrome, tungsten, asbestos, and columbium-tantalum.** To keep books, documents, papers, and records involving transactions related to the program.

Retention period: For duration of the program and 3 years thereafter. 44 CFR 99.109, 99.207, 99.307, 99.507

**1.4 Contractors.** Contract clause required by the act of October 31, 1951 (65 Stat. 700, 41 U. S. C. 254 (c)), to be included in each contract negotiated without advertising pursuant to authority contained in title III of the Federal Property and Administrative Services Act of 1949, as amended, to the effect that the Comptroller General of the United States or any of his duly authorized representatives shall until the expiration of 3 years after final payment have access to and the right to examine any directly pertinent books, documents, papers, and records of the contractor or any of his subcontractors engaged in the performance of and involving transactions related to such contracts or subcontracts.

Retention period: 3 years after final payment under the contract. (See GSA Administrative Order 115, of December 21, 1951; GSA Manual GS 5-1, sec. 403.02; and GSA Reg. 1-II-209.03a.)

**1.5 Contractors.** Contracts and amendments to contracts made under authority of regulations under Title II of the First War Powers Act, 1941, as amended, shall include a clause to the effect that the Comptroller General of the United States or any of his duly authorized representatives shall have access to and the right to examine any pertinent books, documents, papers, and records of the contractor or any of his subcontractors engaged in the performance of and involving transactions related to such contracts or subcontracts.

Retention period: 3 years after final payment under the contract. 50 U. S. C. App. 611; GSA Manual GS 1, Vol. GS 1-1, sec. 1004.09

## XXI. HOUSING AND HOME FINANCE AGENCY

### 1. Office of the Administrator

**1.1 Local Public Agencies making relocation payments under slum clearance and urban renewal projects.** To maintain records pertaining to eligibility of relocation payments, including all supporting documentation; and to keep records and papers of individual claims for payments, including receipted bills or other evidence establishing validity of the claim.

Retention period: Not specified for eligibility records; permanent for records of claims. 24 CFR 3.104, 3.105

**1.2 Applicants for exceptions from residential credit restrictions.** To keep the eligibility statements (HHFA-FHA Form No. 3352) submitted by eligible defense workers renting dwelling units in accordance with CR-3—Relaxation of Residential Credit Controls; Regulations Governing Processing and Approval of Exceptions and Terms for Critical Defense Housing Areas.

Retention period: Not specified. 32A CFR Ch. XVII, CR 3, sec. 11

**1.3 Applicants for exceptions from residential credit restrictions.** To keep the eligibility statements (HHFA-FHA Form No. 3352) submitted by eligible defense workers who bought dwellings erected for sale in accordance with CR-3—Relaxation of Residential Credit Controls; Regulations Governing Processing and Approval of Exceptions and Terms for Critical Defense Housing Areas.

Retention period: 6 months after date of sale. 32A CFR Ch. XVII, CR 3, sec. 16

**1.4 Applicants for assistance under the programs administered by the Community Facilities Service (preparation by public agencies of plans for public works).** To keep accurate accounting records of all costs involved in connection with plan preparation.

Retention period: Not specified. 44 CFR 702.13

### 2. Federal Housing Administration

**2.1 Lending agencies.** To keep complete credit and collection file pertaining to each eligible property improvement loan transaction, which will accompany any claim for loss made by the insured, and to include the borrower's application for a Title I loan, the original note, completion certificate(s) and other exhibits furnished to the lending institution by the borrower. Where proceeds of the loan are not disbursed directly to borrower without dealer intervention in any manner, file will include borrower's written authorization to disburse to other than the borrower, signed copy of contract or sales agreement describing type and extent of improvements to be made and the material to be used, also record of written notice to borrower of credit application approval. Proper evidence shall be in the file of permissible additional charges assessed against the borrower for additional expenses such as recording or filing fees, documentary

stamp taxes, title examination charges and hazard insurance premiums in connection with Title I property improvement loans where security is taken in the nature of a real estate mortgage, deed of trust, conditional sales contract, chattel mortgage, mechanic's lien or other security device taken for the purpose of securing the payment of eligible loans. Evidence of late charge billing must be in the file if claim is made under the Contract of Insurance. With respect to Class 3 property improvement loans under Title I of the National Housing Act, the property description, plans and specifications shall remain a permanent part of the loan file in connection with certification to the Commissioner by the insured that in its opinion the site is suitable for a home and the proposed structure when completed will not adversely affect surrounding properties.

Retention period: Not specified. 24 CFR 200.1, 200.3, 201.2, 201.4, 201.8, 201.11, 202.8, 203.8, 242.5, 282.8, 286.5, 286.6, 289.9, 293.1, 297.1

2.2 *Lending agencies.* To keep dealer files in connection with dealer approval, investigation and control which shall contain the dealer application, the approval by the insured together with supporting information and a record of the insured's experience with the loans originated by such dealer.

Retention period: Not specified. 24 CFR 200.25, 201.8

2.3 *Lending agencies with respect to multifamily housing insured under sections 207, 213, 220, 221, 803, and 908 of the National Housing Act.* To keep records filed by the mortgagor with respect to occupancy reports when prescribed by the Commissioner, annual CPA reports, and copies of minutes of stockholder's and director's meetings certified to by the Secretary of the Corporation (mortgagor).

Retention period: Not specified. 24 CFR 232.19, 241.30, 263.1, 268.1, 292.1, 296.1

2.4 *Mortgagors of multifamily housing under sections 207, 213, 220, 221, 803, 903, and 908 of the National Housing Act.* To keep books and accounts in accordance with requirements of the FHA Commissioner and in such form as will permit a speedy and effective audit and maintain for such periods of time as may be prescribed by the Commissioner; contracts, records, documents, and papers shall be subject to inspection and examination by the FHA Commissioner and his duly authorized agent at all reasonable times.

Retention period: Not specified. 24 CFR 232.19, 241.30, 263.1, 268.1, 292.1, 294.31, 296.1

2.5 *Mortgagors of multifamily rental housing under sections 207, 213, 220, 221, 803, 903, and 908 of the National Housing Act.* Where neither mortgagor nor its associates has any interest in the builder, financial or otherwise, and in connection with cost certification procedure, records shall be kept of all costs of any construction or other cost items not representing work under the general contract; where the mortgagor and/or its associates have an interest in the

builder, contractor, or any subcontractor, the mortgagor shall keep such records and in turn require the builders to keep similar records. Requirements also apply to rehabilitation projects.

Retention period: Not specified. 24 CFR 232.26, 241.35, 241.37, 263.1, 268.1, 292.1, 294.37, 296.1

2.6 *Lending agencies with respect to multifamily rental housing insured under sections 207, 213, 220, 221, 608, 609, 611, 803, and 908 of the National Housing Act.* When eligible to receive the benefits of the mortgage insurance, and where it is elected to assign the mortgage to the FHA Commissioner, along with other requirements, there will be assigned and delivered to the Commissioner, all records, documents, books, papers, and accounts relating to the mortgage (or loan, sec. 609) transaction.

Retention period: Not specified. 24 CFR 233.8, 242.5, 264.1, 269.1, 282.8, 286.5, 286.6, 289.8, 293.1, 297.1

2.7 *Mortgagors of multifamily rental housing under sections 608, 610 and 803, except Federal, State, and municipal mortgagors when requirements are waived under section 803 of the National Housing Act.* Shall keep full and complete records of all corporate meetings of directors, stockholders, and finance committee, if any, and of the elections and resignations of its officers; and, whether an individual or corporate mortgagor, shall keep orderly and accurate books of account and shall also keep copies of written contracts or other instruments which affect it or any of its property which shall be subject to inspection and examination by the Commissioner or his duly authorized agents at all reasonable times.

Retention period: Not specified. 24 CFR 280.30, 283.29, 292.1

2.8 *Manufacturers in connection with house manufacturing loans under section 609 of the National Housing Act.* The books, records, contracts, documents, papers, etc., used in connection with and pertaining to the manufacture of the houses shall be subject to inspection and examination by the Commissioner or his duly authorized agent at all reasonable times; and shall furnish, at the request of the Commissioner, his employees or attorneys, specific answers to questions upon which information is desired from time to time relative to the income, assets, liabilities, contracts, operations, including all papers and documents relating to the cost of manufacturing of such houses.

Retention period: Not specified. 24 CFR 285.5

2.9 *Investors insured under yield insurance provisions under title VII of the National Housing Act.* Shall establish and maintain such books, records and accounts with respect to the insured project as may be prescribed by the Commissioner and will, in the judgment of the Commissioner, adequately and accurately reflect the conditions and operations of the project. The investor shall agree to permit the Commissioner or his agent at all reasonable times upon request to examine any and all books, records, contracts, documents, and ac-

counts of the investor which reflect in any way the condition or operations of the project.

Retention period: Not specified. 24 CFR 291.6

2.10 *Lending agencies for multifamily rental housing under sections 207, 213, 220, 221, 608, 609, 611, 803, and 908 of the National Housing Act.* Upon assignment of the mortgage to the Federal Housing Commissioner, when entitled to receive the benefits of the insurance will deliver to the Commissioner, in addition to other items specified, all records, documents, books, papers, and accounts relating to the mortgage transaction.

Retention period: Not specified. Secs. 207, 213, 220, 221, 608, 609, 611, 803, and 908, National Housing Act of 1934

2.11 *Mortgagors of new or rehabilitated multifamily housing insured under sections 207, 213, 220, 221, 803, 903, and 908 of the National Housing Act.* To keep such records as are prescribed by the Federal Housing Commissioner at the time certification to keep such records is made and to keep them in such form as to permit a speedy and effective audit.

Retention period: Not specified. Sec. 814, Housing Act of 1954

## **XXII. INTERSTATE COMMERCE COMMISSION**

1.1 *Car lines and protective service.* To keep records as listed in the sections cited.

Retention periods: Various. 49 CFR 24.01-2, 110.7, 110.100

1.2 *Railroad companies.* To keep records as listed in the section cited.

Retention periods: Various. 49 CFR 110.7

1.3 *Electric railway companies.* To keep records as listed in the section cited.

Retention periods: Various. 49 CFR 110.31

1.4 *Sleeping car companies.* To keep records as listed in the section cited.

Retention periods: Various. 49 CFR 110.50

1.5 *Express companies.* To keep records as listed in the section cited.

Retention periods: Various. 49 CFR 110.70

1.6 *Pipeline companies.* To keep records as listed in the section cited.

Retention periods: Various. 49 CFR 110.90

1.7 *Motor carriers other than Class I.* To keep records as listed in the sections cited, except that Class II motor carriers of property comply with 49 CFR 203.301-203.307.

Retention periods: Various. 49 CFR 203.1, 203.4

1.8 *Brokers for motor carriers.* To keep same records for same periods as motor carriers other than Class I, insofar as applicable.

Retention periods: Various. 49 CFR 203.100

1.9 *Motor carriers, Class I.* To keep records as listed in the section cited.

Retention periods: Various. 49 CFR 203.307

1.10 *Water carriers.* To keep records as listed in the section cited.

Retention periods: Various. 49 CFR 325.7

1.11 *Freight forwarders.* To keep records as listed in the section cited.

Retention periods: Various. 49 CFR 450.11

### XXIII. PANAMA CANAL COMPANY AND CANAL ZONE GOVERNMENT

1.1 *Masters of vessels transferring hazardous liquid cargoes in Canal Zone ports.* To keep original of the "Declaration of Inspection Prior to Bulk Cargo Transfer."

Retention period: Discard at expiration of voyage. 35 CFR 4.121

1.2 *Masters of vessels at foreign ports destined for Canal Zone ports.* To keep sanitary logs, or other official records of health measures taken.

Retention period: Retention not required by Canal authorities beyond expiration of voyage. 35 CFR 24.43, 24.51

1.3 *Masters of vessels at sea, destined for Canal Zone ports.* To keep sanitary log or other official record of sanitary conditions and corrective measures taken.

Retention period: Retention not required by Canal authorities beyond expiration of voyage. 35 CFR 24.52, 24.54

1.4 *Vessels undergoing sanitary inspection at Canal Zone ports.* To keep certificates covering deratization or exemption from deratization.

Retention period: 6 months, plus an additional month if vessel proceeds to its home port. 35 CFR 24.89

1.5 *Vessels transiting or partially transiting Panama Canal.* To keep tonnage certificate a full set of plans, and a copy of the measurements which were made at the time of issue of its national tonnage certificate.

Retention period: Until vessel is decommissioned. 35 CFR 27.3

### XXIV. RAILROAD RETIREMENT BOARD

1.1 *Employers subject to contributions under the Railroad Unemployment Insurance Act for any calendar quarter.* To keep such permanent records as are necessary to establish the total amount of compensation paid to employees, during each such quarter for services performed after June 30, 1939.

Retention period: At least 4 years. 20 CFR 345.24

1.2 *States (employment agencies).* To make records available to Railroad Retirement Board.

Retention period: Not specified. 42 U. S. C. 503 (c) (1)

### XXV. SECURITIES AND EXCHANGE COMMISSION

1.1 *Exchange members, brokers, and dealers.* To keep books and records re-

lating to their business including blot- ters, ledgers, and other records of orders, purchases, sales, and accounts as specified in the sections cited.

Retention periods: 6 years and 3 years as specified in the sections cited. 17 CFR 240.17a-3, 240.17a-4

1.2 *Exchange members, brokers, and dealers.* To keep all partnership articles, articles of incorporation, charters, minute books, and stock certificate books.

Retention period: Life of business and its successors. 17 CFR 240.17a-4

1.3 *National securities exchanges.* To keep copies of statements, exhibits, and other information regarding registered securities, filed pursuant to sections 12, 13, 14, and 16 of the Securities Exchange Act of 1934.

Retention period: The foregoing materials may be destroyed after five years in accordance with plans submitted to and declared effective by the SEC pursuant to its Rule X-17A-6. 17 CFR 240.17a-6, 240.24b-3

1.4 *Mutual service companies and subsidiary service companies associated with registered public utility holding companies.* To keep uniform books of account and other records to show fully the facts pertaining to all entries and supported in sufficient detail to permit ready identification and analysis. These records include not only accounting records in a limited technical sense, but all other records such as minute books, stock books, reports, memoranda, contracts, invoices, maps, correspondence, other papers and documents which support entries to accounts and are necessary or useful in analyzing accounts or developing facts concerning any transaction.

Retention period: Permanent, except as otherwise authorized by the Securities and Exchange Commission pursuant to the Uniform System of Accounts for Mutual Service Companies and Subsidiary Service Companies. 17 CFR 256.01-8

1.5 *Registered public utility holding companies which are not also operating companies.* To keep uniform books of account to show fully facts pertaining to all entries and supported by sufficient detail to permit ready identification and analysis. These records include not only accounting records in a limited technical sense, but all records such as minute books, stock books, reports, memoranda, contracts, correspondence, other papers and documents which may be useful in developing history of or facts regarding any transaction recorded in accounts.

Retention period: Destroy only upon consent and approval of the Commission pursuant to the Uniform System of Accounts for Public Utility Holding Companies. 17 CFR 257.0-3

1.6 *Registered investment companies and underwriters, brokers, dealers, or investment advisers which are majority-owned subsidiaries of such companies.* To keep such records, books, and other documents as constitute the record forming the basis for financial statements required to be filed pursuant to section 30 of the Investment Company Act of 1940,

and of the auditor's certificate relating thereto. These records include general and auxiliary ledgers (or other records reflecting asset, liability, reserve, capital, income and expense accounts), all general and special journals (or other records forming the basis for entries in such ledgers) and all minute books, vouchers, memoranda, correspondence, and other documents.

Retention period: For vouchers, memoranda, correspondence, etc.—6 years. For other records—permanent, except as otherwise approved by the Securities and Exchange Commission pursuant to Rule N-31A-1. 17 CFR 270.31a-1

1.7 *Persons having transactions with registered investment companies (every investment adviser not a majority-owned subsidiary of, and every depositor of any registered investment company, and every principal underwriter for any registered investment company other than a closed-end company).* To keep books and documents necessary or appropriate to record transactions with company.

Retention period: 6 years, except as otherwise approved by the Securities and Exchange Commission pursuant to Rule N-31A-2. 17 CFR 270.31a-2

### XXVI. VETERANS ADMINISTRATION

1.1 *Institutions furnishing educational or training courses to veterans under Public Law 16 and title II, Public Law 346 (78th Cong.).—(a) Supply records.* To keep certification by the instructor, dean or president of the institution of the itemized list of supplies required by each student: a standard list by subjects of the supplies required for each quarter, semester or year; a file for each student showing the items authorized for issuance to him, evidence of such issuance consisting of his signature as indicating receipt, and the prices charged; and receipts taken by the institution for books, supplies, and equipment furnished the veteran covering the purchase, issuance or reissuance of books, supplies, and equipment.

Retention period: 3 fiscal years following the actual date of submission of covering vouchers to the Veterans Administration (unless further retention is requested by the General Accounting Office or the Veterans Administration); may keep the records in microfilm form. 33 CFR 21.539

(b) *General records.* To keep records of progress and attendance of veterans; adequate financial records to support the claims for payment for veteran training, including financial records required to substantiate tuition rates based upon cost data (including payroll ledgers, canceled checks, disbursement vouchers, invoices, general ledgers, journals, ledgers for cash receipts and cash disbursements, inventory records, records of accounts payable, and accounts receivable).

Retention period: 3 fiscal years following the actual date of submission of covering vouchers to the Veterans Administration (unless further retention is requested by the General Accounting Office or the Veterans Administration). 38 CFR 21.672

1.2 *Institutions furnishing correspondence courses to veterans under Public Law 16 and title II, Public Law 346 (78th Cong.).* To keep records of progress of veterans and all records and books of account pertaining to the contract.

Retention period: Minimum of 3 years following date upon which final payment under contract becomes due. Even after 3 years, records may be destroyed only upon written authorization from the Veterans Administration. 38 CFR 21.626

1.3 *Educational institutions under Veterans' Readjustment Assistance Act of 1952, title II, Public Law 550 (82d Cong.).* To keep appropriate records and accounts, including but not limited to (a) records and accounts which are evidence of tuition and fees charged to all students; (b) records of previous education or training of veterans at time of admission, and records of advance credit at time of admission; and (c) records of grades and progress of veterans.

Retention period: 3 years following termination of enrollment period, unless further retention requested by General Accounting Office or Veterans Administration not later than 30 days prior to end of 3-year period. 38 CFR 21.2306

1.4 *Educational institutions furnishing nonaccredited courses under section 254 of title II of Public Law 550, supra.* To keep, in addition to the records and accounts described in item 1.3, above, (a) records of leave, absences, class cuts, makeup work, tardiness, and interruptions for unsatisfactory conduct or attendance; and (b) records of refunds of tuition, fees, and other charges made to a veteran who fails to enter the course or withdraws, or is discontinued prior to completion of the course.

Retention period: 3 years following termination of enrollment period, unless further retention requested by General Accounting Office or Veterans Administration not later than 30 days prior to end of 3-year period. 38 CFR 21.2306

1.5 *Educational institutions furnishing institutional on-farm training courses under section 252, title II, Public Law 550, supra.* To keep in addition to the records and accounts described in item 1.3, above, records of the individual and organized group instruction furnished.

Retention period: 3 years following termination of enrollment period, unless further retention requested by General Accounting Office or Veterans Administration not later than 30 days prior to end of 3-year period. 38 CFR 21.2306

1.6 *Training establishments furnishing apprentice or other training-on-the-job courses under title II, Public Law 550, supra.* To keep appropriate records pertaining to such training including, but not limited to, (a) payroll records; (b) records of attendance; and (c) records of progress toward job objective, including accomplishments and failures.

Retention period: 3 years following termination of enrollment period, unless further retention requested by General Accounting Office or Veterans Administration not later than 30 days prior to

end of 3-year period. 38 CFR 21.2201, 21.2306

1.7 *Educational institutions furnishing education or special restorative training under War Orphans' Educational Assistance Act of 1956, Public Law 634 (84th Cong.).* To keep appropriate records and accounts, including but not limited to, (a) records and accounts which are evidence of tuition and fees charged to and received from or on behalf of all students and trainees; (b) records of previous education or training of eligible persons enrolled under the law at time of admission and records of advance credit granted by institution; and (c) records of the eligible person's grades and progress.

Retention period: Not specified. 38 CFR 21.3206

1.8 *Educational institutions having eligible persons under Public Law 634, supra, enrolled in courses which do not lead to standard college degree.* To keep, in addition to the records and accounts described in item 1.7, above, records of leave, absences, class cuts, makeup work, and tardiness.

Retention period: Not specified. 38 CFR 21.3306

1.9 *Educational institutions having eligible persons under Public Law 634, supra, enrolled in nonaccredited courses approved under section 254, Public Law 550 (82d Cong.).* To keep, in addition to records and accounts described in 1.7 and 1.8, above, (a) records of interruptions for unsatisfactory conduct or attendance; and (b) records of refunds of tuition, fees, and other charges made to an eligible person who fails to enter the course or withdraws or is discontinued prior to completion of the course.

Retention period: Not specified. 38 CFR 21.3306

1.10 *Holders of loans guaranteed or insured by the Veterans Administration under title III of Public Law 346 (78th Cong.) and title III of Public Law 550 (82d Cong.).* To keep a record of each

loan showing the amounts of payments received on the obligation and disbursements chargeable thereto, and the dates thereof.

Retention period: Not specified. 38 CFR 36.4330

1.11 *Holders of loans insured by the Veterans Administration under title III of Public Law 346 (78th Cong.) and title III of Public Law 550 (82d Cong.).* To keep an insurance account showing the amounts credited as available for the payment of losses on insured loans made or purchased by the holder and the amounts debited on account of transfers of insured loans, purchases by the Veterans Administration under 38 CFR 36-4318, or payment of losses.

Retention period: Until effective date of closing of insurance account by the Veterans Administration. 38 CFR 36-4370

## SUPPLEMENTS

### Supplement I—Requirements Under the Emergency Price Control Act of 1942 and the Second War Powers Act of 1942

Requirements contained in World War II price control regulations have expired, except insofar as the records may be pertinent to unsettled claims or litigation. (See 11 F. R. 12568 and 22 F. R. 10218.)

The Second War Powers Act of March 27, 1942 (56 Stat. 185) provided that contractors with defense contracts placed after September 8, 1939 could be required to produce any books or records deemed relevant for audit and inspection by any agency or officer designated by the President or the Chairman of the War Production Board. The effectiveness of this Act was continued by the Act of June 30, 1953 (67 Stat. 120), for the duration of the national emergency proclaimed December 16, 1950, and for 6 months thereafter.

### Supplement II—Former Requirements of the Petroleum Administration for Defense

No.	Title	Retention period
NPA Ord. M-46B.....	Defense Production Act of 1950, as amended (see sec. 705).	2 years after effect of act.

### Supplement III—Civil Aeronautics Requirements on Availability of Credentials for Inspection in 14 CFR

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**Explanation.** The index is a guide to the persons, groups, or products covered by the subject titles in the list. It does not purport to bring together under a given entry a complete analysis of all requirements relating to a given business or product. Thus a requirement affecting corporations in liquidation will be found under "corporation" because the word appears in the subject title in the list. There are many other requirements, however, affecting corporations which must be sought under "taxes", "manufacturers", "employers", "contractors", name of product, or other subject. In the same way general categories of persons to whom requirements may apply (such as manufacturers or importers) have been included only if they are particularly necessary in identifying the applicability of the requirements.

Items included in the index are keyed to the department (or agency) number shown in the contents. References are to agency and item numbers, not to FEDERAL REGISTER pages.

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