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A cumulative guide is published separately at the end of each month. The guide lists the parts and sections affected by documents published since January 1, 1973, and specifies how they are affected.

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5. CPB Part 5 - [Faint text]

6. CPB Part 6 - [Faint text]

7. CPB Part 7 - [Faint text]

8. CPB Part 8 - [Faint text]

Rules and Regulations

This section of the FEDERAL REGISTER contains regulatory documents having general applicability and legal effect most of which are keyed to and codified in the Code of Federal Regulations, which is published under 50 titles pursuant to 44 U.S.C. 1510.

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

Title 1—General Provisions

CHAPTER I—ADMINISTRATIVE COMMITTEE OF THE FEDERAL REGISTER

PART 3—SERVICES TO THE PUBLIC

Charges for Federal Register Publications

The purpose of this amendment to the regulations of the Administrative Committee of the Federal Register is to set forth new subscription and individual issue prices for the daily FEDERAL REGISTER and for several of the special editions thereof.

During the more than four years since the last change in prices production costs have increased substantially. The Administrative Committee of the Federal Register believes that the prices charged for the FEDERAL REGISTER and the various special editions thereof should to some extent keep pace with those increased costs. At the same time, the Committee points out that, as provided by the Federal Register Act, some of the costs of printing and distribution of the FEDERAL REGISTER and its special editions are borne by Congressional appropriation.

After balancing all factors, the Committee has determined that an increase in the price of Federal Register publications is justifiable. The present and new prices are set forth below.

Publication	Present	New price
FEDERAL REGISTER:		
Yearly subscription.....	\$25.00	\$45.00
Monthly subscription.....	2.50	5.00
Individual issue.....	.20	.75
Code of Federal Regulations:		
Annual subscription.....	200.00	350.00
Individual volumes.....	(¹)	(¹)
Weekly Compilation of Presidential Documents:		
Annual subscription.....	9.00	15.00
Individual issue.....	.25	.50

¹ As determined by the Superintendent of Documents under general direction of the Administrative Committee of the Federal Register.

Prices of the "U.S. Government Manual and the Public Papers of the Presidents" volumes, both of which are published annually, will continue to be set by the Superintendent of Documents, Government Printing Office, under the general direction of the Administrative Committee of the Federal Register.

In consideration of the foregoing the heading of 1 CFR 3.4 and paragraphs (b), (3), (4), and (7) are amended to read as follows:

§ 3.4 Subscriptions and availability of Federal Register publications.

(b) * * *

(3) *Federal Register*. Daily issues will be furnished by mail to subscribers for

\$5.00 per month or \$45.00 per year payable in advance to the Superintendent of Documents. Limited quantities of current or recent copies may be obtained for \$.75 per copy from the Superintendent of Documents.

(4) *Code of Federal Regulations*. A complete set of the Code will be furnished by mail to subscribers for \$350.00 per year payable in advance to the Superintendent of Documents. Individual copies of the Code volumes are sold by the Superintendent of Documents at prices determined by him, under the general direction of the Administrative Committee.

(7) *Weekly Compilation of Presidential Documents*. Issues will be furnished by mail to subscribers for \$15.00 per year payable in advance to the Superintendent of Documents. Individual issues may be obtained for \$.50 per copy from the Superintendent of Documents.

(44 U.S.C. 1506; sec. 6, E.O. 10530, 19 FR 2709; 3 CFR 1954-1958 Comp. p. 189.)

Effective date: January 1, 1974.

ADMINISTRATIVE COMMITTEE OF THE FEDERAL REGISTER,

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Representative of the Attorney General, Member.

ROBERT H. BORK,
Acting Attorney General.

ARTHUR F. SAMPSON,
Administrator of General Services.

[FR Doc. 73-24958 Filed 11-23-73; 8:45 am]

Title 7—Agriculture

CHAPTER II—FOOD AND NUTRITION SERVICE, DEPARTMENT OF AGRICULTURE

SUBCHAPTER B—GENERAL REGULATIONS AND POLICIES—COMMODITY DISTRIBUTION CHILD NUTRITION PROGRAMS

The purpose of these amendments to the regulations governing the child nutrition programs (7 CFR Parts 210, 215, 220 and 225) is to update the address of the Food and Nutrition Service Northeast Regional Office.

It is impracticable and unnecessary to follow the proposed rulemaking and public participation procedure because these are technical amendments that are non-substantive in nature. Accordingly, the

child nutrition program regulations are amended as follows:

[Amdt. 14]

PART 210—NATIONAL SCHOOL LUNCH PROGRAM

§ 210.20 Program information.

(a) In the States of Connecticut, Delaware, District of Columbia, Maine, Maryland, Massachusetts, New Hampshire, New Jersey, New York, Pennsylvania, Rhode Island, Vermont, Virginia, and West Virginia: Northeast Regional Office, FNS, U.S. Department of Agriculture, 729 Alexander Road, Princeton, New Jersey 08540.

(Catalog of Federal Domestic Assistance Program No. 10.555, National Archives Reference Services.)

[Amdt. 12]

PART 215—SPECIAL MILK PROGRAM FOR CHILDREN

§ 215.16 Program information.

(a) In the States of Connecticut, Delaware, District of Columbia, Maine, Maryland, Massachusetts, New Hampshire, New Jersey, New York, Pennsylvania, Rhode Island, Vermont, Virginia, and West Virginia: Northeast Regional Office, FNS, U.S. Department of Agriculture, 729 Alexander Road, Princeton, New Jersey 08540.

(Catalog of Federal Domestic Assistance Program No. 10.556, National Archives Reference Services.)

[Amdt. 16]

PART 220—SCHOOL BREAKFAST AND NONFOOD ASSISTANCE PROGRAMS AND STATE ADMINISTRATIVE EXPENSES

§ 220.29 Program information.

(a) In the States of Connecticut, Delaware, District of Columbia, Maine, Maryland, Massachusetts, New Hampshire, New Jersey, New York, Pennsylvania, Rhode Island, Vermont, Virginia, and West Virginia: Northeast Regional Office, FNS, U.S. Department of Agriculture, 729 Alexander Road, Princeton, New Jersey 08540.

(Catalog of Federal Domestic Assistance Program No. 10.583, National Archives Reference Services.)

[Amdt. 8]

PART 225—SPECIAL FOOD SERVICE PROGRAM FOR CHILDREN**§ 225.23 Program Information.**

(a) In the States of Connecticut, Delaware, District of Columbia, Maine, Maryland, Massachusetts, New Hampshire, New Jersey, New York, Pennsylvania, Rhode Island, Vermont, Virginia, and West Virginia: Northeast Regional Office, FNS, U.S. Department of Agriculture, 729 Alexander Road, Princeton, New Jersey 08540.

(Catalog of Federal Domestic Assistance Program No. 10.552, National Archives Reference Services.)

Dated: November 19, 1973.

CLAYTON YEUTTER,
Assistant Secretary.

[FR Doc.73-24956 Filed 11-23-73;8:45 am]

[Amdt. 18]

PART 250—DONATION OF FOODS FOR USE IN UNITED STATES, ITS TERRITORIES AND POSSESSIONS, AND AREAS UNDER ITS JURISDICTION**Regional Offices**

Section 250.11, Where to obtain information, of Part 250 gives the addresses of FNS Regional Offices. Some of the addresses shown in § 250.11 are no longer applicable. Therefore, § 250.11 is amended to show the current addresses.

This amendment is of an organizational nature and does not substantially affect the rights or obligation of any member of the public. Accordingly, under the administrative procedure provisions in 5 U.S.C. 553, it is found that notice and public procedure concerning this amendment are impractical and unnecessary. Therefore, this amendment is made effective in less than 30 days after publication in the FEDERAL REGISTER.

§ 250.11 Where to Obtain Information.

Interested persons desiring information concerning the program may make written request to the following Regional Offices:

Northeast Region, Food and Nutrition Service, USDA, 729 Alexander Road, Princeton, New Jersey 08540, for the following States and the District of Columbia: Connecticut, Delaware, Maine, Maryland, Massachusetts, New Hampshire, New Jersey, New York, Pennsylvania, Rhode Island, Vermont, Virginia, and West Virginia.

Southeast Region, Food and Nutrition Service, USDA, 1100 Spring Street NW., Atlanta, Georgia 30309, for the following States: Alabama, Florida, Georgia, Kentucky, Mississippi, North Carolina, Puerto Rico, South Carolina, Tennessee, and Virgin Islands.

Midwest Region, Food and Nutrition Service, USDA, 536 South Clark Street, Chicago, Illinois 60605, for the following States: Illi-

nois, Indiana, Iowa, Kansas, Michigan, Minnesota, Missouri, Nebraska, Ohio, and Wisconsin.

West-Central Region, Food and Nutrition Service, USDA, 1100 Commerce Street, Room 5-D-22, Dallas, Texas 75202, for the following States: Arizona (Navajo Nation only), Arkansas, Colorado, Louisiana, Montana, New Mexico, North Dakota, Oklahoma, South Dakota, Texas, Utah, and Wyoming.

Western Region, Food and Nutrition Service, USDA, 550 Kearny Street, Room 400, San Francisco, California 94108, for the following States, Territories, or Possessions: Alaska, American Samoa, Arizona (except the Navajo Nation), California, Guam, Hawaii, Idaho, Nevada, Oregon, Trust Territory, Washington.

The foregoing shall become effective on October 9, 1973.

(Catalog of Federal Domestic Assistance Program No. 10.550, National Archives Reference Services.)

Dated: November 19, 1973.

CLAYTON YEUTTER,
Assistant Secretary.

[FR Doc.73-24955 Filed 11-23-73;8:45 am]

[Amdt. 20]

PART 270—GENERAL INFORMATION AND DEFINITIONS**Food Stamp Program; Change of Address**

Pursuant to the authority contained in the Food Stamp Act of 1964, as amended (78 Stat. 703, as amended (7 U.S.C. 2011-2025)), Part 270 of the regulations governing the operation of the Food Stamp Program is hereby amended.

Effective October 9, 1973, the address of the Food and Nutrition Service Regional Office for the Northeast Region changed. Therefore, effective that date, paragraph (b) (1) of § 270.5 is revised to reflect this address change.

Because this amendment is nonsubstantive in nature, it is hereby determined to be impracticable and unnecessary to follow the proposed rule making procedure.

Paragraph (1) (b) of § 270.5 is amended to read as follows:

§ 270.5 Miscellaneous provisions.

(b) * * *

(1) For project areas in Connecticut, Delaware, District of Columbia, Maine, Maryland, Massachusetts, New Hampshire, New Jersey, New York, Pennsylvania, Rhode Island, Vermont, Virginia, and West Virginia: Northeast Regional Office, U.S. Department of Agriculture, Food and Nutrition Service, 729 Alexander Road, Princeton, New Jersey 08540.

(Catalog of Federal Domestic Assistance Program No. 10.551, National Archives Reference Services.)

Dated: November 19, 1973.

CLAYTON YEUTTER,
Assistant Secretary.

[FR Doc.73-24954 Filed 11-23-73;8:45 am]

[Amdt. 3]

PART 295—AVAILABILITY OF INFORMATION TO THE PUBLIC**Change of Address**

The purpose of this amendment to the regulations governing the Availability of Information to the Public is to reflect the change of street address of the FNS Northeast Regional Office.

It is impracticable and unnecessary to follow the proposed rule making and public participation procedure because this is a technical amendment that is non-substantive in nature. Pursuant to Title 5, United States Code, section 552(a) (2), 552(a) (3), and 552(b), paragraph (b), of § 295.10 is revised to read as follows for the Northeast Region only:

§ 295.10 Addresses of Offices.

(b) Requests made to Regional Offices should be addressed to the Regional Administrator of the appropriate Office, as follows:

Northeast Region, Food and Nutrition Service, USDA, 729 Alexander Road, Princeton, NJ 08540, for the following States and the District of Columbia: Connecticut, Delaware, Maine, Maryland, Massachusetts, New Hampshire, New Jersey, New York, Pennsylvania, Rhode Island, Vermont, Virginia, and West Virginia.

The remainder of the paragraph remains the same.

Effective date. This amendment is effective as of October 9, 1973.

Dated: November 15, 1973.

EDWARD J. HEKMAN,
Administrator.

[FR Doc.73-24953 Filed 11-23-73;8:45 am]

CHAPTER VII—AGRICULTURAL STABILIZATION AND CONSERVATION SERVICE (AGRICULTURAL ADJUSTMENT), DEPARTMENT OF AGRICULTURE**SUBCHAPTER B—FARM MARKETING QUOTAS AND ACREAGE ALLOTMENTS****PART 722—COTTON****Subpart—1974 Crop of Upland Cotton; Base Acreage Allotments****STATE RESERVES AND COUNTY BASE ACREAGE ALLOTMENTS**

Section 722.467 is issued pursuant to the Agricultural Adjustment Act of 1938, as amended (7 U.S.C. 1281 et seq.) (referred to as the "act"), with respect to the 1974 crop of upland cotton (referred to as "cotton"). The purpose of this section is to establish State reserves, allocate the State reserves to counties and establish county base acreage allotments (referred to as "county allotments"). Determinations with respect to the State reserves and county allotments were made initially by the respective State committees and are hereby approved and made effective by the Administrator, ASCS, pursuant to delegated authority (35 FR 19798, 36 FR 6907, 37 FR 624 3845, 22008).

ALABAMA

Notice that the Secretary was prepared to make determinations with respect to the above provisions was published in the FEDERAL REGISTER on August 22, 1973 (38 FR 22560).

In order that farmers may be informed as soon as possible of 1974 farm base acreage allotments so that they may make plans for their 1974 farming operations, it is essential that this section be made effective immediately. Accordingly, § 722.467 shall be effective November 15, 1973. The material previously appearing in this section under centerhead "1973 Crop of Upland Cotton; Base Acreage Allotments" remain in full force and effect as to the crop to which it was applicable.

Section 722.467 is amended as follows:

State	State productivity pool	Total State reserve	Allocation from State reserve for:			New farms and correction of errors
			Trends	Small farms	Inequity and hardship cases	
Alabama	15,792	35.2			25.2	
Arizona	2,292	18.3			18.3	
Arkansas	20,265	26.1			26.1	
California	2,961	6			6	
Florida	1,477	130.9			130.9	
Georgia	19,315	179.6			179.6	
Illinois	35					
Kansas	157	34.0			34.0	
Kentucky	14,076	7,376.7			23.0	
Louisiana	17,459				49.8	
Mississippi	17,373				22.6	
Missouri	-32					
Nebraska	942				23.2	
North Carolina	1,979	5,910.0			96.2	
Oklahoma	7,531				51.0	
South Carolina	6,120				83.1	
South Dakota	3,359				96.2	
Tennessee	73,056	1,033.3			680.4	
Texas	23		94.0		55.0	
Virginia					10.0	
U.S. total	187,952	18,398.6	13,158.7	94.0	467.9	
					1,330.0	

(b) Apportionment of State allotment to counties—(1) Computed county allotment. The State allotment less the allotment in the State productivity pool and the State reserve is apportioned among counties in the State on the basis of the acreage planted (including acreage regarded as having been planted) to cotton within the farm acreage allotment during 1968, 1969, 1970, and the farm base acreage allotment during 1971 and 1972, adjusted for abnormal weather conditions or other natural disaster. It is hereby determined that no adjustments for abnormal weather conditions or other natural disaster are required. The acreage apportioned under this paragraph is referred to as the computed county allotment.

(2) County allotments. The county allotment is the sum of the computed county allotment and allocation to the county from the State reserve for trends. The following table sets forth the county allotment and allocations from the State reserve.

County	Computed county allotment	Allocation from State reserves for trends	County allotment (sum of columns (1) and (2))	Allocation from State reserve for:	
				Small farms	Inequity and hardship cases
Autauga	6,479.7	0	6,479.7	0	0
Badham	1,791.8	0	1,791.8	0	0
Baldwin	8,068.3	0	8,068.3	0	0
Bibb	7,338.3	0	7,338.3	0	0
Blount	10,884.1	0	10,884.1	0	0
Bolivar	7,377.1	0	7,377.1	0	0
Bullard	7,484.4	0	7,484.4	0	0
Calhoun	4,688.5	0	4,688.5	0	0
Chambers	4,798.2	0	4,798.2	0	0
Cherokee	15,063.1	0	15,063.1	0	0
Chilton	6,113.0	0	6,113.0	0	0
Choctaw	3,945.6	0	3,945.6	0	0
Clacke	3,995.9	0	3,995.9	0	0
Clay	1,273.7	0	1,273.7	0	0
Clayton	1,188.1	0	1,188.1	0	0
Cleburne	11,314.8	0	11,314.8	0	0
Coffee	14,751.5	0	14,751.5	0	0
Colbert	7,813.4	0	7,813.4	0	0
Coosa	678.5	0	678.5	0	0
Covington	9,995.1	0	9,995.1	0	0
Crenshaw	6,356.9	0	6,356.9	0	0
Cullman	21,339.0	0	21,339.0	0	0
Dale	5,074.6	0	5,074.6	0	0
Dallas	17,413.0	0	17,413.0	0	0
De Kalb	20,585.5	0	20,585.5	0	0
Elmore	6,642.7	0	6,642.7	0	0
Etowah	7,696.0	0	7,696.0	0	0
Fayette	2,740.1	0	2,740.1	0	0
Franklin	8,956.5	0	8,956.5	0	0
Geneva	12,472.5	0	12,472.5	0	0
Greene	8,454.0	0	8,454.0	0	0
Hale	9,710.5	0	9,710.5	0	0
Haskell	13,426.7	0	13,426.7	0	0
Houston	15,711.0	0	15,711.0	0	0
Jackson	12,743.1	0	12,743.1	0	0
Jefferson	4,347.7	0	4,347.7	0	0
Lamar	18,094.5	0	18,094.5	0	0
Lauderdale	28,398.8	0	28,398.8	0	0
Lawrence	6,053.0	0	6,053.0	0	0
LeFlore	86,322.4	0	86,322.4	0	0
Lincoln	6,794.1	0	6,794.1	0	0
Lowndes	9,966.2	0	9,966.2	0	0
Madison	40,532.0	0	40,532.0	0	0
Marion	10,532.4	0	10,532.4	0	0
Marshall	8,340.2	0	8,340.2	0	0
Mobile	19,023.6	0	19,023.6	0	0
Monroe	11,477.6	0	11,477.6	0	0
Montgomery	6,830.6	0	6,830.6	0	0
Morgan	18,151.0	0	18,151.0	0	0
Perry	7,133.5	0	7,133.5	0	0
Pickens	9,866.8	0	9,866.8	0	0
Pike	9,382.4	0	9,382.4	0	0
Randolph	3,748.0	0	3,748.0	0	0
Russell	2,268.2	0	2,268.2	0	0
St. Clair	2,433.7	0	2,433.7	0	0
Shelby	4,083.2	0	4,083.2	0	0
Sumner	2,852.4	0	2,852.4	0	0
Talladega	1,922.1	0	1,922.1	0	0
Tallapoosa	4,569.1	0	4,569.1	0	0
Tuscaloosa	10,566.8	0	10,566.8	0	0
Walker	2,073.9	0	2,073.9	0	0
Washington	1,637.8	0	1,637.8	0	0
Wilcox	2,491.3	0	2,491.3	0	0
Winston	6,418.2	0	6,418.2	0	0

ARKANSAS—Continued

County	Computed county allotment	Allocation from State reserves for trends	County allotment (sum of (1) and (2))	Allocation from State reserve for:	
				Small farms	Inequity and hardship cases
(1)	(2)	(3)	(4)	(5)	(6)
Mississippi	154,461.5	0	154,461.5	0	0
Monroe	26,420.0	0	26,420.0	0	0
Nevada	559.8	0	559.8	0	0
Onachita	1,492.2	0	1,492.2	0	0
Perry	56,301.6	0	56,301.6	0	0
Phillips	117.6	0	117.6	0	0
Pike	57,696.8	0	57,696.8	0	0
Poinsett	1,592.8	0	1,592.8	0	0
Polk	5,821.9	0	5,821.9	0	0
Prentiss	11,573.8	0	11,573.8	0	0
Randolph	6,284.5	0	6,284.5	0	0
St. Francois	44,596.6	0	44,596.6	0	0
Scott	12.7	0	12.7	0	0
Sevier	94.8	0	94.8	0	0
Sebastian	52.6	0	52.6	0	0
Sharp	109.9	0	109.9	0	0
Shannon	283.1	0	283.1	0	0
Union	16.1	0	16.1	0	0
Van Buren	119.2	0	119.2	0	0
Washington	1.2	0	1.2	0	0
White	7.7	0	7.7	0	0
Woodruff	55,011.2	0	55,011.2	0	0
Yell	3,766.3	0	3,766.3	0	0

CALIFORNIA

Fresno	125,598.6	0	125,598.6	0	0
Imperial	32,203.8	0	32,203.8	0	0
Kern	129,834.6	0	129,834.6	0	0
Kings	66,038.8	0	66,038.8	0	0
Madera	30,859.0	0	30,859.0	0	0
Merced	17,966.9	0	17,966.9	0	0
Riverside	13,254.2	0	13,254.2	0	0
San Benito	94.3	0	94.3	0	0
San Bernardino	243.7	0	243.7	0	0
San Diego	0	0	0	0	0
Stanislaus	36.5	0	36.5	0	0
Tulare	96,140.0	0	96,140.0	0	0

FLORIDA

Alachua	45.7	0	45.7	0	0
Baker	2.3	0	2.3	0	0
Bay	0	0	0	0	0
Calhoun	224.4	0	224.4	0	0
Columbia	114.1	0	114.1	0	0
Dade	7.4	0	7.4	0	0
DeSantis	727.2	0	727.2	0	0
Flagler	35.3	0	35.3	0	0
Franklin	2,043.2	0	2,043.2	0	0
Gadsden	4,713.7	0	4,713.7	0	0
Jefferson	542.5	0	542.5	0	0
Lafayette	134.1	0	134.1	0	0
Levy	134.1	0	134.1	0	0
Lindsey	10.1	0	10.1	0	0
Madison	1,334.9	0	1,334.9	0	0
Okaloosa	5,522.1	0	5,522.1	0	0
Santa Rosa	5,178.8	0	5,178.8	0	0

ALABAMA—Continued

County	Computed county allotment	Allocation from State reserves for trends	County allotment (sum of (1) and (2))	Allocation from State reserve for:	
				Small farms	Inequity and hardship cases
(1)	(2)	(3)	(4)	(5)	(6)
ALABAMA					
Cochise	10,696.7	0	10,696.7	0	0
Chick	22.9	0	22.9	0	0
Chickasaw	6,065.3	0	6,065.3	0	0
Chilton	1,183.4	0	1,183.4	0	0
Choctaw	82,287.9	0	82,287.9	0	0
Clay	284.1	0	284.1	0	0
Clayton	13,259.2	0	13,259.2	0	0
Franklin	89,599.0	0	89,599.0	0	0
Starr	281.0	0	281.0	0	0
Washington	8.9	0	8.9	0	0
Wilcox	22,641.3	0	22,641.3	0	0

ARKANSAS

Arkness	6,547.1	0	6,547.1	0	0
Atchey	15,485.3	0	15,485.3	0	0
Baxter	6.1	0	6.1	0	0
Bradley	1,564.0	0	1,564.0	0	0
Cherokee	1,143.7	0	1,143.7	0	0
Chicot	23,710.4	0	23,710.4	0	0
Clark	1,630.3	0	1,630.3	0	0
Clay	26,898.1	0	26,898.1	0	0
Cherokee	447.1	0	447.1	0	0
Cherokee	1,093.2	0	1,093.2	0	0
Columbia	2,264.3	0	2,264.3	0	0
Conway	3,675.5	0	3,675.5	0	0
Crawford	56,193.2	0	56,193.2	0	0
Crawford	18.3	0	18.3	0	0
Crawford	66,276.6	0	66,276.6	0	0
Cross	25,735.9	0	25,735.9	0	0
Dallas	878.5	0	878.5	0	0
DeWitt	39,203.8	0	39,203.8	0	0
Drew	9,423.1	0	9,423.1	0	0
Franklin	5,596.5	0	5,596.5	0	0
Franklin	263.5	0	263.5	0	0
Franklin	117.1	0	117.1	0	0
Franklin	31.5	0	31.5	0	0
Franklin	25,966.6	0	25,966.6	0	0
Franklin	2,000.9	0	2,000.9	0	0
Franklin	2,387.2	0	2,387.2	0	0
Franklin	2,411.7	0	2,411.7	0	0
Franklin	211.8	0	211.8	0	0
Franklin	29,423.9	0	29,423.9	0	0
Franklin	50,260.3	0	50,260.3	0	0
Franklin	522.5	0	522.5	0	0
Franklin	9,325.5	0	9,325.5	0	0
Franklin	13,693.6	0	13,693.6	0	0
Franklin	39,811.1	0	39,811.1	0	0
Franklin	21,700.7	0	21,700.7	0	0
Franklin	3,128.8	0	3,128.8	0	0
Franklin	750.6	0	750.6	0	0
Franklin	22,652.4	0	22,652.4	0	0
Franklin	1.9	0	1.9	0	0
Franklin	5,978.4	0	5,978.4	0	0

LOUISIANA—Continued

County	Computed county allotment	Allocation from State reserves for trends	County allotment (sum of columns (1) and (2))		Allocation from State reserves for: Inequity and hardship cases
			(1)	(2)		(3)	(4)
Concordia.....	7,079.5	174.1	7,253.6	0	0
De Soto.....	2,526.2	0	2,526.2	0	0
East Baton Rouge.....	0	0	0	0	0
East Carroll.....	34,127.4	606.4	34,733.8	0	0
East Feliciana.....	9,582.0	0	9,582.0	0	0
Evangeliste.....	46,827.6	1,015.8	47,843.4	0	0
Franklin.....	3,127.8	77.8	3,205.6	0	0
Grant.....	11.5	0	11.5	0	0
Iberia.....	148.1	0	148.1	0	0
Jackson.....	267.6	0	267.6	0	0
Jefferson Davis.....	44.5	0	44.5	0	0
Lafayette.....	7,013.2	0	7,013.2	0	0
La Salle.....	341.6	8.5	350.1	0	0
Lincoln.....	157.5	0	157.5	0	0
Livingson.....	7.5	0	7.5	0	0
Madison.....	15,126.9	275.3	15,402.2	0	0
Morehouse.....	26,128.2	649.9	26,778.1	0	0
Natchitoches.....	15,042.7	374.1	15,416.8	0	0
Ourachita.....	10,362.0	257.5	10,619.5	0	0
Plaquemine.....	4,287.5	0	4,287.5	0	0
Platte Coupee.....	13,788.4	342.2	14,130.6	0	0
Rapides.....	7,083.3	176.2	7,259.5	0	0
Red River.....	35,815.4	891.8	36,707.2	0	0
Sabine.....	222.1	0	222.1	0	0
St. Helena.....	915.1	0	915.1	0	0
St. Landry.....	21,326.5	0	21,326.5	0	0
St. Martin.....	3,343.6	0	3,343.6	0	0
St. Tammany.....	0	0	0	0	0
Tangipahoula.....	88.6	0	88.6	0	0
Tensas.....	15,074.2	373.0	15,447.2	0	0
Union.....	1,000.5	0	1,000.5	0	0
Vermillion.....	1,773.4	0	1,773.4	0	0
Vernon.....	182.5	0	182.5	0	0
Washington.....	775.1	0	775.1	0	0
Webster.....	267.8	0	267.8	0	0
West Baton Rouge.....	174.0	0	174.0	0	0
West Carroll.....	19,682.9	486.6	20,169.5	0	0
West Feliciana.....	491.1	0	491.1	0	0
Winn.....	277.4	0	277.4	0	0

Mississippi

Adams.....	1,434.2	0	1,434.2	0	0
Alcorn.....	0,043.1	0	0,043.1	0	0
Amite.....	1,908.6	0	1,908.6	0	0
Attala.....	8,597.0	0	8,597.0	0	0
Berkeley.....	8,253.5	0	8,253.5	0	0
Bolivar.....	83,503.1	0	83,503.1	0	0
Calhoun.....	11,349.4	0	11,349.4	0	0
Cannon.....	10,072.3	0	10,072.3	0	0
Chickasaw.....	8,852.3	0	8,852.3	0	0
Choctaw.....	2,582.0	0	2,582.0	0	0
Clayton.....	7,731.3	0	7,731.3	0	0
Clarke.....	2,399.3	0	2,399.3	0	0
Clay.....	5,152.3	0	5,152.3	0	0
Comanche.....	62,511.7	0	62,511.7	0	0
Copiah.....	4,614.2	0	4,614.2	0	0
Covington.....	8,158.6	0	8,158.6	0	0
De Soto.....	21,844.7	0	21,844.7	0	0
Forrest.....	226.3	0	226.3	0	0
Franklin.....	234.4	0	234.4	0	0
George.....	169.1	0	169.1	0	0

Georgia—Continued

County	Computed county allotment	Allocation from State reserves for trends	County allotment (sum of columns (1) and (2))		Allocation from State reserve for: Inequity and hardship cases
			(1)	(2)		(3)	(4)
Taylor.....	5,028.0	0	5,028.0	0	0
Telfair.....	2,244.9	0	2,244.9	0	0
Terrell.....	9,021.8	0	9,021.8	0	0
Thomas.....	2,985.0	0	2,985.0	0	0
Tift.....	4,547.8	0	4,547.8	0	0
Toombs.....	4,921.1	0	4,921.1	0	0
Treutlen.....	2,793.1	0	2,793.1	0	0
Troup.....	862.5	0	862.5	0	0
Turner.....	5,382.3	0	5,382.3	0	0
Tyler.....	2,158.5	0	2,158.5	0	0
Union.....	477.5	0	477.5	0	0
Upson.....	513.1	0	513.1	0	0
Walker.....	12,498.5	0	12,498.5	0	0
Ware.....	302.2	0	302.2	0	0
Warren.....	6,910.9	0	6,910.9	0	0
Washington.....	11,194.1	0	11,194.1	0	0
Wayne.....	1,291.1	0	1,291.1	0	0
Webster.....	1,102.9	0	1,102.9	0	0
White.....	2,186.8	0	2,186.8	0	0
Whitefield.....	211.4	0	211.4	0	0
Wilcox.....	413.5	0	413.5	0	0
Williston.....	7,473.6	0	7,473.6	0	0
Wilkes.....	1,403.0	0	1,403.0	0	0
Wilkinson.....	1,912.2	0	1,912.2	0	0
Worth.....	13,134.1	0	13,134.1	0	0

ILLINOIS

Alexander.....	1,122.8	0	1,122.8	0	0
Massac.....	2.1	0	2.1	0	0
Pulaski.....	769.1	0	769.1	0	0

KANSAS

Montgomery.....	8.0	0	8.0	0	0
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KENTUCKY

Ballard.....	2.3	0	2.3	0	0
Calloway.....	27.4	0	27.4	0	0
Carlisle.....	26.6	0	26.6	0	0
Fulton.....	3,911.3	0	3,911.3	0	20.0
Graves.....	86.1	0	86.1	0	0
Hickman.....	593.1	0	593.1	0	3.0
McCracken.....	3.1	0	3.1	0	0
Marshall.....	6.1	0	6.1	0	0

LOUISIANA

Acadia.....	6,417.9	0	6,417.9	0	0
Allen.....	303.9	0	303.9	0	0
Assumption.....	0	0	0	0	0
Avoyelles.....	14,296.6	354.1	14,650.7	0	0
Beauregard.....	109.9	0	109.9	0	0
Bossier.....	546.4	0	546.4	0	0
Bozwell.....	12,800.0	306.6	13,106.6	0	0
Caddo.....	21,968.4	547.1	22,515.5	0	0
Caldwell.....	5,623.0	139.9	5,762.9	0	0
Catahoula.....	9,797.3	218.5	10,015.8	0	0
Chalmette.....	1,079.2	0	1,079.2	0	0

MISSISSIPPI—Continued

County	Computed county allotment	Allocation from State reserves for trends	County allotment (sum of (1) and (2))		Allocation from State reserve for: Small farms	Inequity and hard-ship cases
			(1)	(2)			(3)	(4)	(5)
Greene	692.9	0	692.9	0	0	0
Gretnola	7,833.8	0	7,833.8	0	0	0
Hinds	14,998.4	0	14,998.4	0	0	0
Holmes	24,174.8	0	24,174.8	0	0	0
Humphreys	24,918.8	0	24,918.8	0	0	0
Issaquena	8,941.8	0	8,941.8	0	0	0
Itaubena	8,899.8	0	8,899.8	0	0	0
Jasper	8,718.2	0	8,718.2	0	0	0
Jefferson	7,847.7	0	7,847.7	0	0	0
Jefferson Davis	4,301.4	0	4,301.4	0	0	0
Jones	4,828.6	0	4,828.6	0	0	0
Kemper	5,844.2	0	5,844.2	0	0	0
Leflore	10,638.4	0	10,638.4	0	0	0
Lamar	1,834.1	0	1,834.1	0	0	0
Lauderdale	2,823.0	0	2,823.0	0	0	0
Layne	0,702.2	0	0,702.2	0	0	0
LeFlore	17,265.6	0	17,265.6	0	0	0
Leflore	51,086.0	0	51,086.0	0	0	0
Leflore	2,157.8	0	2,157.8	0	0	0
Leflore	19,525.7	0	19,525.7	0	0	0
Leflore	22,206.1	0	22,206.1	0	0	0
Leflore	4,066.8	0	4,066.8	0	0	0
Madison	23,558.2	0	23,558.2	0	0	0
Madison	18,838.0	0	18,838.0	0	0	0
Madison	5,977.3	0	5,977.3	0	0	0
Madison	7,149.5	0	7,149.5	0	0	0
Madison	2,122.5	0	2,122.5	0	0	0
Madison	10,334.4	0	10,334.4	0	0	0
Madison	1,972.8	0	1,972.8	0	0	0
Madison	27,065.2	0	27,065.2	0	0	0
Madison	0	0	0	0	0	0
Madison	1,056.4	0	1,056.4	0	0	0
Madison	1,372.0	0	1,372.0	0	0	0
Madison	13,142.5	0	13,142.5	0	0	0
Madison	11,450.7	0	11,450.7	0	0	0
Madison	40,595.3	0	40,595.3	0	0	0
Madison	3,063.8	0	3,063.8	0	0	0
Madison	3,789.0	0	3,789.0	0	0	0
Madison	19,632.8	0	19,632.8	0	0	0
Madison	4,484.3	0	4,484.3	0	0	0
Madison	3,201.4	0	3,201.4	0	0	0
Madison	85,203.0	0	85,203.0	0	0	0
Madison	46,638.2	0	46,638.2	0	0	0
Madison	16,310.5	0	16,310.5	0	0	0
Madison	6,234.8	0	6,234.8	0	0	0
Madison	23,085.6	0	23,085.6	0	0	0
Madison	11,793.3	0	11,793.3	0	0	0
Madison	6,198.4	0	6,198.4	0	0	0
Madison	4,895.6	0	4,895.6	0	0	0
Madison	57,132.0	0	57,132.0	0	0	0
Madison	3,425.6	0	3,425.6	0	0	0
Madison	5,871.4	0	5,871.4	0	0	0
Madison	7,113.4	0	7,113.4	0	0	0
Madison	7,113.4	0	7,113.4	0	0	0
Madison	3,544.4	0	3,544.4	0	0	0
Madison	29,473.4	0	29,473.4	0	0	0
Missouri	67.6	0	67.6	0	0	0
Missouri	12,415.4	0	12,415.4	0	0	0
Missouri	94.5	0	94.5	0	0	0
Missouri	0	0	0	0	0	0
Missouri	54,713.4	0	54,713.4	0	0	0
Missouri	1.2	0	1.2	0	0	0
Missouri	18,100.5	0	18,100.5	0	0	0
Missouri	59,587.4	0	59,587.4	0	0	0
Missouri	0	0	0	0	0	0
Missouri	62,365.1	0	62,365.1	0	0	0
Missouri	1,478.3	0	1,478.3	0	0	0
Missouri	10,958.2	0	10,958.2	0	0	0
Missouri	26,230.1	0	26,230.1	0	0	0
Missouri	2.8	0	2.8	0	0	0
Missouri	0	0	0	0	0	0
Missouri	0	0	0	0	0	0
Nevada	9.8	0	9.8	0	0	0
Nevada	2,442.2	0	2,442.2	0	0	0
New Mexico	26,980.3	0	26,980.3	0	0	0
New Mexico	983.9	0	983.9	0	0	0
New Mexico	372.7	0	372.7	0	0	0
New Mexico	25,998.0	0	25,998.0	0	0	0
New Mexico	18,254.2	0	18,254.2	0	0	0
New Mexico	75.4	0	75.4	0	0	0
New Mexico	6.7	0	6.7	0	0	0
New Mexico	4,365.2	0	4,365.2	0	0	0
New Mexico	18,393.0	0	18,393.0	0	0	0
New Mexico	2,441.7	0	2,441.7	0	0	0
New Mexico	1,494.9	0	1,494.9	0	0	0
New Mexico	1,800.1	0	1,800.1	0	0	0
New Mexico	12,534.4	0	12,534.4	0	0	0
New Mexico	1,127.4	0	1,127.4	0	0	0
New Mexico	1,111.3	0	1,111.3	0	0	0
North Carolina	14.8	0	14.8	0	0	0
North Carolina	7,810.1	0	7,810.1	0	0	0
North Carolina	636.0	0	636.0	0	0	0
North Carolina	4,961.3	0	4,961.3	0	0	0
North Carolina	2,156.8	0	2,156.8	0	0	0
North Carolina	135.1	0	135.1	0	0	0
North Carolina	32.3	0	32.3	0	0	0
North Carolina	2,082.1	0	2,082.1	0	0	0
North Carolina	8.8	0	8.8	0	0	0
North Carolina	181.8	0	181.8	0	0	0
North Carolina	35.2	0	35.2	0	0	0
North Carolina	725.9	0	725.9	0	0	0
North Carolina	136.3	0	136.3	0	0	0
North Carolina	1,807.9	0	1,807.9	0	0	0
North Carolina	13,448.7	0	13,448.7	0	0	0
North Carolina	1,644.4	0	1,644.4	0	0	0
North Carolina	247.2	0	247.2	0	0	0

NORTH CAROLINA—Continued

County	Computed county allotment	Allocation from State reserves for trends	County allotment (sums of (1) and (2))		Allocation from State reserve for: Inequity and hardship cases
			(1)	(2)	
Cumberland	7,905.6	0	7,905.6	0	0
Curry	174.7	0	174.7	0	0
Davidson	460.4	0	460.4	0	0
Davis	860.8	0	860.8	0	0
Duplin	1,862.4	0	1,862.4	0	0
Durham	72.5	0	72.5	0	0
Edgecombe	8,328.0	0	8,328.0	0	0
Forsyth	43.4	0	43.4	0	0
Franklin	6,254.4	0	6,254.4	0	0
Gaston	1,865.2	0	1,865.2	0	0
Graham	1,511.0	0	1,511.0	0	0
Grainger	2,597.1	0	2,597.1	0	0
Groves	32.1	0	32.1	0	0
Halifax	17,581.2	2,063.2	19,644.4	0	0
Hart	8,281.1	0	8,281.1	0	0
Hartford	10,328.4	122.4	10,450.8	0	0
Hoke	111.9	0	111.9	0	0
Hyde	4,628.9	0	4,628.9	0	0
Iredell	13,181.3	0	13,181.3	0	0
Johnston	13,154.9	0	13,154.9	0	0
Jones	654.3	0	654.3	0	0
Lee	1,341.4	0	1,341.4	0	0
Lenoir	4,316.9	0	4,316.9	0	0
Martin	2,681.2	0	2,681.2	0	0
Mecklenburg	2,894.8	0	2,894.8	0	0
Montgomery	2,090.5	36.9	2,127.4	0	0
Moore	1,819.6	0	1,819.6	0	0
Nash	10,055.6	0	10,055.6	0	0
Northampton	16,333.4	1,873.7	18,207.1	0	0
Onslow	148.0	0	148.0	0	0
Orange	43.4	0	43.4	0	0
Pamlico	23.3	0	23.3	0	0
Pasquotank	128.0	0	128.0	0	0
Pender	178.5	0	178.5	0	0
Perquimans	705.3	0	705.3	0	0
Pitt	2.0	0	2.0	0	0
Polk	4,641.9	0	4,641.9	0	0
Randolph	787.6	0	787.6	0	0
Richmond	3,855.3	0	3,855.3	0	0
Robeson	34,433.7	0	34,433.7	0	0
Rowan	2,685.4	0	2,685.4	0	0
Rutherford	4,730.7	0	4,730.7	0	0
Sampson	16,974.1	0	16,974.1	0	0
Scotland	17,244.3	1,725.6	18,969.9	0	0
Stanly	366.1	0	366.1	0	0
Tyrrell	144.4	0	144.4	0	0
Union	8,475.3	0	8,475.3	0	0
Vance	2,626.4	0	2,626.4	0	0
Wake	3,084.3	0	3,084.3	0	0
Warren	5,248.2	0	5,248.2	0	0
Washington	7,021.1	0	7,021.1	0	0
Wilkes	33.1	0	33.1	0	0
Yadkin	5,693.3	0	5,693.3	0	0
York	11.1	0	11.1	0	0

OKLAHOMA

County	Computed county allotment	Allocation from State reserves for trends	County allotment (sum of (1) and (2))		Allocation from State reserve for: Inequity and hardship cases
			(1)	(2)	
Adair	34.8	0	34.8	0	0
Adams	1,136.4	0	1,136.4	0	0
Beckham	42,074.4	0	42,074.4	0	0
Blaine	8,319.0	0	8,319.0	0	0
Bryan	11,077.8	0	11,077.8	0	0
Caddo	32,162.0	0	32,162.0	0	0
Cadott	8,594.6	0	8,594.6	0	0
Carroll	1,015.9	0	1,015.9	0	0
Cherokee	892.1	0	892.1	0	0
Cherokee	0	0	0	0	0
Cherokee	994.5	0	994.5	0	0
Coal	2,201.6	0	2,201.6	0	0
Comanche	7,798.9	0	7,798.9	0	0
Comanche	14,531.3	0	14,531.3	0	0
Cotton	41.2	0	41.2	0	0
Craig	522.1	0	522.1	0	0
Creek	17,279.2	0	17,279.2	0	0
Custer	5,174.6	0	5,174.6	0	0
Delaware	293.8	0	293.8	0	0
Ellis	3.8	0	3.8	0	0
Garfield	3,965.9	0	3,965.9	0	0
Garfield	14,033.9	0	14,033.9	0	0
Grady	31.7	0	31.7	0	0
Grant	27,294.3	0	27,294.3	0	0
Greene	52,481.1	0	52,481.1	0	0
Haskell	2,431.1	0	2,431.1	0	0
Haskell	37,481.1	0	37,481.1	0	0
Jefferson	11,391.1	0	11,391.1	0	0
Jefferson	17,200.6	0	17,200.6	0	0
Johnson	2,330.5	0	2,330.5	0	0
Johnson	54.2	0	54.2	0	0
Kelly	692.9	0	692.9	0	0
Kiowa	37,734.0	0	37,734.0	0	0
LeFlore	1,433.8	0	1,433.8	0	0
Lincoln	1,433.8	0	1,433.8	0	0
Logan	1,788.2	0	1,788.2	0	0
Love	5,582.9	0	5,582.9	0	0
McCain	6,535.5	0	6,535.5	0	0
McCurtain	4,530.5	0	4,530.5	0	0
McFerson	5,698.4	0	5,698.4	0	0
Martin	775.7	0	775.7	0	0
Martin	3,015.9	0	3,015.9	0	0
Mayes	302.3	0	302.3	0	0
Mayes	206.6	0	206.6	0	0
McIntosh	10,828.6	0	10,828.6	0	0
McIntosh	287.2	0	287.2	0	0
Nowata	311.9	0	311.9	0	0
Oklahoma	831.6	0	831.6	0	0
Oklahoma	373.2	0	373.2	0	0
Oklahoma	6,171.1	0	6,171.1	0	0
Ottawa	1,797.4	0	1,797.4	0	0
Pawnee	2,160.3	0	2,160.3	0	0
Pawnee	1,438.4	0	1,438.4	0	0
Payson	1,821.1	0	1,821.1	0	0
Pittsburg	692.4	0	692.4	0	0
Pottawatomie	310.2	0	310.2	0	0
Pottawatomie	165.3	0	165.3	0	0
Puchotaha	14,478.2	0	14,478.2	0	0
Roger Mills	177.4	0	177.4	0	0
Rogers	682.3	0	682.3	0	0
Seminole	0	0	0	0	0

RULES AND REGULATIONS

OKLAHOMA—Continued

County	Computed county allotment	Allocation from State reserves for tracts		County allotment column (1) and (2)		Allocation from State reserve for:		Inequity and backship cases	
		(1)	(2)	(3)	(4)	(5)			
Scottish	801.0	0	0	601.0	0	0	0	0	
Stephens	3,982.5	0	0	3,982.5	0	0	0	0	
Texas	4.0	0	0	4.0	0	0	0	0	
Tillman	48,230.3	0	0	48,230.3	0	0	0	0	
Tulsa	5,534.1	0	0	5,534.1	0	0	0	0	
Wagoner	5,137.1	0	0	5,137.1	0	0	0	0	
Washita	40,981.4	0	0	40,981.4	0	0	0	0	
Woodward	457.7	0	0	457.7	0	0	0	0	
SOUTH CAROLINA									
Abbeville	4,104.3	0	0	4,104.3	0	0	0	0	
Aiken	12,464.1	0	0	12,464.1	0	0	0	0	
Allendale	6,964.7	0	0	6,964.7	0	0	0	0	
Anderson	14,431.1	0	0	14,431.1	0	0	0	0	
Bainbridge	8,004.9	0	0	8,004.9	0	0	0	0	
Barnwell	9,824.2	0	0	9,824.2	0	0	0	0	
Beaufort	9.5	0	0	9.5	0	0	0	0	
Beckley	4,231.3	0	0	4,231.3	0	0	0	0	
Calhoun	11,337.9	0	0	11,337.9	0	0	0	0	
Charleston	296.8	0	0	296.8	0	0	0	0	
Cherokee	6,500.2	0	0	6,500.2	0	0	0	0	
Chesler	5,714.5	0	0	5,714.5	0	0	0	0	
Cheslerfield	18,867.5	0	0	18,867.5	0	0	0	0	
Clarendon	25,108.3	0	0	25,108.3	0	0	0	0	
Colleton	4,172.4	0	0	4,172.4	0	0	0	0	
Darlington	21,465.9	0	0	21,465.9	0	0	0	0	
Dillon	10,177.3	0	0	10,177.3	0	0	0	0	
Dorchester	2,367.8	0	0	2,367.8	0	0	0	0	
Edgefield	6,898.0	0	0	6,898.0	0	0	0	0	
Fairfield	7,461.6	0	0	7,461.6	0	0	0	0	
Flournoe	21,362.6	0	0	21,362.6	0	0	0	0	
Georgetown	4,148.1	0	0	4,148.1	0	0	0	0	
Greenville	1,872.1	0	0	1,872.1	0	0	0	0	
Greenville	1,660.5	0	0	1,660.5	0	0	0	0	
Hampton	4,184.4	0	0	4,184.4	0	0	0	0	
Harley	982.5	0	0	982.5	0	0	0	0	
Jasper	0,814.5	0	0	0,814.5	0	0	0	0	
Kershaw	3,808.3	0	0	3,808.3	0	0	0	0	
Lancaster	0,470.3	0	0	0,470.3	0	0	0	0	
Laurens	26,548.3	0	0	26,548.3	0	0	0	0	
Lee	6,281.1	0	0	6,281.1	0	0	0	0	
McCormick	1,718.6	0	0	1,718.6	0	0	0	0	
Marion	7,965.7	0	0	7,965.7	0	0	0	0	
Marlboro	27,597.1	0	0	27,597.1	0	0	0	0	
Marion	3,625.1	0	0	3,625.1	0	0	0	0	
North	8,178.3	0	0	8,178.3	0	0	0	0	
Oconee	80,777.6	0	0	80,777.6	0	0	0	0	
Orangeburg	1,710.3	0	0	1,710.3	0	0	0	0	
Pickens	2,333.4	0	0	2,333.4	0	0	0	0	
Richland	4,756.1	0	0	4,756.1	0	0	0	0	
Sabala	10,365.0	0	0	10,365.0	0	0	0	0	
Spartenburg	26,920.9	0	0	26,920.9	0	0	0	0	
Sumter	2,767.0	0	0	2,767.0	0	0	0	0	
Union	23,678.3	0	0	23,678.3	0	0	0	0	
Williamsburg	5,823.7	0	0	5,823.7	0	0	0	0	
York	8	0	0	8	0	0	0	0	

County	Computed county allotment	Allocation from State reserves for tracts		County allotment column (1) and (2)		Allocation from State reserve for:		
		(1)	(2)	(3)	(4)	(5)		
TENNESSEE								
Bradford	255.2	0	0	255.2	0	0	0	0
Benton	1,191.3	0	0	1,191.3	0	0	0	0
Bradley	71.8	0	0	71.8	0	0	0	0
Cannon	12,624.0	0	0	12,624.0	0	0	0	0
Carrroll	7,497.1	0	0	7,497.1	0	0	0	0
Cassner	20,200.9	0	0	20,200.9	0	0	0	0
Coffee	1,914.5	0	0	1,914.5	0	0	0	0
Crockett	5.4	0	0	5.4	0	0	0	0
DeKalb	26,719.5	0	0	26,719.5	0	0	0	0
Dyer	28,713.1	0	0	28,713.1	0	0	0	0
Fayette	2,831.0	0	0	2,831.0	0	0	0	0
Franklin	20,670.6	0	0	20,670.6	0	0	0	0
Gibson	4,578.0	0	0	4,578.0	0	0	0	0
Greene	28.8	0	0	28.8	0	0	0	0
Grundy	37.6	0	0	37.6	0	0	0	0
Hamilton	13,660.1	0	0	13,660.1	0	0	0	0
Hartman	5,265.9	0	0	5,265.9	0	0	0	0
Hawkins	29,085.5	0	0	29,085.5	0	0	0	0
Haywood	10,947.1	0	0	10,947.1	0	0	0	0
Henderson	2,896.3	0	0	2,896.3	0	0	0	0
Henry	1.2	0	0	1.2	0	0	0	0
Humphreys	14,543.3	0	0	14,543.3	0	0	0	0
Lake	23,878.8	0	0	23,878.8	0	0	0	0
Lauderdale	11,560.8	0	0	11,560.8	0	0	0	0
Lawrence	34.7	0	0	34.7	0	0	0	0
Lewis	7,397.8	0	0	7,397.8	0	0	0	0
Lincoln	2.2	0	0	2.2	0	0	0	0
Loudon	11.2	0	0	11.2	0	0	0	0
McMinn	12,144.4	0	0	12,144.4	0	0	0	0
McNairy	21,727.7	0	0	21,727.7	0	0	0	0
Madison	50.5	0	0	50.5	0	0	0	0
Marion	31.4	0	0	31.4	0	0	0	0
Marshall	13.7	0	0	13.7	0	0	0	0
Massey	18.6	0	0	18.6	0	0	0	0
Meigs	6,013.6	0	0	6,013.6	0	0	0	0
Obion	131.4	0	0	131.4	0	0	0	0
Perry	0.6	0	0	0.6	0	0	0	0
Polk	0.4	0	0	0.4	0	0	0	0
Rhea	2,325.3	0	0	2,325.3	0	0	0	0
Robertson	24,623.9	0	0	24,623.9	0	0	0	0
Rutherford	31.7	0	0	31.7	0	0	0	0
Sevier	31,344.0	0	0	31,344.0	0	0	0	0
Sumner	5.0	0	0	5.0	0	0	0	0
Tipton	1,350.7	0	0	1,350.7	0	0	0	0
Warren	6,479.0	0	0	6,479.0	0	0	0	0
Wayne	1.1	0	0	1.1	0	0	0	0
Weakley	22.5	0	0	22.5	0	0	0	0
Williamson	0	0	0	0	0	0	0	0
Wilson	0	0	0	0	0	0	0	0

TEXAS—Continued

County	Computed county allotment		Allocation from State reserves for trends		County allotment (sum of columns (1) and (2))		Allocation from State reserve for:	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Anderson	1,792.9	0	0	0	1,792.9	0	0	0
Andrews	4,635.8	0	0	0	4,635.8	0	0	0
Angelina	868.5	0	0	0	868.5	0	0	0
Aransas	877.0	0	0	0	877.0	0	0	0
Archer	1,155.3	0	0	0	1,155.3	0	0	0
Armstrong	1,803.0	0	0	0	1,803.0	0	0	0
Austin	3,801.2	0	0	0	3,801.2	0	0	0
Bailey	12,865.4	0	0	0	12,865.4	0	0	0
Baker	66,015.5	0	0	0	66,015.5	0	0	0
Baldwin	1,777.0	0	0	0	1,777.0	0	0	0
Bastrop	12,127.2	0	0	0	12,127.2	0	0	0
Bee	3,528.0	0	0	0	3,528.0	0	0	0
Bell	45,498.5	0	0	0	45,498.5	0	0	0
Brewster	1,498.5	0	0	0	1,498.5	0	0	0
Brazoria	13,392.4	0	0	0	13,392.4	0	0	0
Brewster	7,033.4	0	0	0	7,033.4	0	0	0
Brewster	7,188.9	0	0	0	7,188.9	0	0	0
Brewster	4,921.6	0	0	0	4,921.6	0	0	0
Brewster	12,578.4	0	0	0	12,578.4	0	0	0
Brewster	43.9	0	0	0	43.9	0	0	0
Brewster	18,150.7	0	0	0	18,150.7	0	0	0
Brewster	2,288.4	0	0	0	2,288.4	0	0	0
Brewster	2,869.6	0	0	0	2,869.6	0	0	0
Brewster	16,174.5	0	0	0	16,174.5	0	0	0
Brewster	1,649.3	0	0	0	1,649.3	0	0	0
Brewster	11,956.9	0	0	0	11,956.9	0	0	0
Brewster	11,588.4	0	0	0	11,588.4	0	0	0
Brewster	5,092.9	0	0	0	5,092.9	0	0	0
Brewster	106,496.0	0	0	0	106,496.0	0	0	0
Brewster	74.3	0	0	0	74.3	0	0	0
Brewster	112.9	0	0	0	112.9	0	0	0
Brewster	1,699.4	0	0	0	1,699.4	0	0	0
Brewster	26,022.1	0	0	0	26,022.1	0	0	0
Brewster	1,851.6	0	0	0	1,851.6	0	0	0
Brewster	26,061.9	0	0	0	26,061.9	0	0	0
Brewster	6,134.5	0	0	0	6,134.5	0	0	0
Brewster	52,165.2	0	0	0	52,165.2	0	0	0
Brewster	4,150.4	0	0	0	4,150.4	0	0	0
Brewster	22,130.2	0	0	0	22,130.2	0	0	0
Brewster	58,735.4	0	0	0	58,735.4	0	0	0
Brewster	44,017.3	0	0	0	44,017.3	0	0	0
Brewster	5,295.4	0	0	0	5,295.4	0	0	0
Brewster	121.0	0	0	0	121.0	0	0	0
Brewster	4,656.5	0	0	0	4,656.5	0	0	0
Brewster	16,598.1	0	0	0	16,598.1	0	0	0
Brewster	4,628.3	0	0	0	4,628.3	0	0	0
Brewster	11,953.5	0	0	0	11,953.5	0	0	0
Brewster	26,974.1	0	0	0	26,974.1	0	0	0
Brewster	82,811.9	0	0	0	82,811.9	0	0	0
Brewster	2,382.1	0	0	0	2,382.1	0	0	0
Brewster	30,973.1	0	0	0	30,973.1	0	0	0
Brewster	142,882.6	0	0	0	142,882.6	0	0	0
Brewster	7,462.6	0	0	0	7,462.6	0	0	0
Brewster	24,673.2	0	0	0	24,673.2	0	0	0
Brewster	14,166.6	0	0	0	14,166.6	0	0	0
Brewster	7,307.9	0	0	0	7,307.9	0	0	0
Brewster	34,361.2	0	0	0	34,361.2	0	0	0
Brewster	1,618.7	0	0	0	1,618.7	0	0	0
Brewster	34,246.0	0	0	0	34,246.0	0	0	0
Brewster	5,154.9	0	0	0	5,154.9	0	0	0
Brewster	1,612.1	0	0	0	1,612.1	0	0	0
Brewster	133.6	0	0	0	133.6	0	0	0

TEXAS

County	Computed county allotment		Allocation from State reserves for trends		County allotment (sum of columns (1) and (2))		Allocation from State reserve for:	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
El Paso	85,561.0	0	0	0	85,561.0	0	0	0
El Paso	13,032.2	0	0	0	13,032.2	0	0	0
El Paso	2,600.9	0	0	0	2,600.9	0	0	0
El Paso	49,528.6	0	0	0	49,528.6	0	0	0
El Paso	45,200.0	0	0	0	45,200.0	0	0	0
El Paso	13,005.8	0	0	0	13,005.8	0	0	0
El Paso	55,865.6	0	0	0	55,865.6	0	0	0
El Paso	66,192.9	0	0	0	66,192.9	0	0	0
El Paso	8,500.5	0	0	0	8,500.5	0	0	0
El Paso	43,064.0	0	0	0	43,064.0	0	0	0
El Paso	877.0	0	0	0	877.0	0	0	0
El Paso	2,596.2	0	0	0	2,596.2	0	0	0
El Paso	2,254.7	0	0	0	2,254.7	0	0	0
El Paso	137,653.9	0	0	0	137,653.9	0	0	0
El Paso	26,488.4	0	0	0	26,488.4	0	0	0
El Paso	646.1	0	0	0	646.1	0	0	0
El Paso	11,549.7	0	0	0	11,549.7	0	0	0
El Paso	2,306.5	0	0	0	2,306.5	0	0	0
El Paso	6,838.2	0	0	0	6,838.2	0	0	0
El Paso	2,335.1	0	0	0	2,335.1	0	0	0
El Paso	21,913.0	0	0	0	21,913.0	0	0	0
El Paso	264.7	0	0	0	264.7	0	0	0
El Paso	4,937.3	0	0	0	4,937.3	0	0	0
El Paso	11,484.3	0	0	0	11,484.3	0	0	0
El Paso	129,314.6	0	0	0	129,314.6	0	0	0
El Paso	6,284.9	0	0	0	6,284.9	0	0	0
El Paso	21,473.7	0	0	0	21,473.7	0	0	0
El Paso	1,343.5	0	0	0	1,343.5	0	0	0
El Paso	78,411.2	0	0	0	78,411.2	0	0	0
El Paso	4,652.0	0	0	0	4,652.0	0	0	0
El Paso	1,133.4	0	0	0	1,133.4	0	0	0
El Paso	1,816.0	0	0	0	1,816.0	0	0	0
El Paso	134,658.0	0	0	0	134,658.0	0	0	0
El Paso	77,246.7	0	0	0	77,246.7	0	0	0
El Paso	125,264.1	0	0	0	125,264.1	0	0	0
El Paso	1,740.7	0	0	0	1,740.7	0	0	0
El Paso	4,482.1	0	0	0	4,482.1	0	0	0
El Paso	14,912.6	0	0	0	14,912.6	0	0	0
El Paso	49,376.0	0	0	0	49,376.0	0	0	0
El Paso	11,078.4	0	0	0	11,078.4	0	0	0
El Paso	59,196.8	0	0	0	59,196.8	0	0	0
El Paso	417.2	0	0	0	417.2	0	0	0
El Paso	1,334.3	0	0	0	1,334.3	0	0	0
El Paso	11,884.3	0	0	0	11,884.3	0	0	0
El Paso	82.7	0	0	0	82.7	0	0	0
El Paso	397.9	0	0	0	397.9	0	0	0
El Paso	62.9	0	0	0	62.9	0	0	0
El Paso	14,646.9	0	0	0	14,646.9	0	0	0
El Paso	28,421.2	0	0	0	28,421.2	0	0	0
El Paso	71,330.2	0	0	0	71,330.2	0	0	0
El Paso	16,972.5	0	0	0	16,972.5	0	0	0
El Paso	21,601.1	0	0	0	21,601.1	0	0	0
El Paso	0	0	0	0	0	0	0	0
El Paso	19,154.0	0	0	0	19,154.0	0	0	0
El Paso	34.1	0	0	0	34.1	0	0	0
El Paso	6,856.3	0	0	0	6,856.3	0	0	0
El Paso	14.3	0	0	0	14.3	0	0	0
El Paso	5,081.3	0	0	0	5,081.3	0	0	0
El Paso	28,008.3	0	0	0	28,008.3	0	0	0
El Paso	32,807.4	0	0	0	32,807.4	0	0	0
El Paso	126,062.2	0	0	0	126,062.2	0	0	0
El Paso	1,284.4	0	0	0	1,284.4	0	0	0

RULES AND REGULATIONS

TEXAS—Continued

County	Computed county allotment (1) and (2)	Allocation from State reserves for:		County allotment (sum of columns (1) and (2))	Allocation from State reserves for:	County allotment (sum of columns (1) and (2))
		Small farms	Inequity and hardship cases				Small farms	Inequity and hardship cases
	Acres	Acres	Acres	Acres	Acres	Acres
San Saba.....	3,101.5	0	0	3,101.5	0	0
Schleicher.....	5,948.6	0	0	5,948.6	0	0
Scurry.....	45,990.5	0	0	45,990.5	0	0
Shackelford.....	2,785.8	0	0	2,785.8	0	0
Shelby.....	708.4	0	0	708.4	0	0
Smith.....	566.0	0	0	566.0	0	0
Somervell.....	589.3	0	0	589.3	0	0
Starr.....	15,361.6	0	0	15,361.6	0	0
Stephens.....	708.2	0	0	708.2	0	0
Stepling.....	247.1	0	0	247.1	0	0
Stewart.....	18,018.0	0	0	18,018.0	0	0
Stovall.....	58,148.6	0	0	58,148.6	0	0
Swisher.....	35,734.5	0	0	35,734.5	0	0
Tarrant.....	6,531.5	0	0	6,531.5	0	0
Tarrant.....	22,742.6	0	0	22,742.6	0	0
Taylor.....	52,733.2	0	0	52,733.2	0	0
Terry.....	7,732.1	0	0	7,732.1	0	0
Throckmorton.....	1,131.1	0	0	1,131.1	0	0
Titus.....	37,346.0	0	0	37,346.0	0	0
Tom Green.....	22,264.3	0	0	22,264.3	0	0
Travis.....	22,757.9	0	0	22,757.9	0	0
Trinity.....	37.0	0	0	37.0	0	0
Tyler.....	177.3	0	0	177.3	0	0
Upshur.....	633.8	0	0	633.8	0	0
Upton.....	703.5	0	0	703.5	0	0
Vanderpool.....	88.5	0	0	88.5	0	0
Vernon.....	14,384.1	0	0	14,384.1	0	0
Vesley.....	15,741.2	0	0	15,741.2	0	0
Waller.....	1,928.1	0	0	1,928.1	0	0
Waller.....	2,643.7	0	0	2,643.7	0	0
Ward.....	3,316.4	0	0	3,316.4	0	0
Washington.....	10,138.7	0	0	10,138.7	0	0
Webb.....	1,149.3	0	0	1,149.3	0	0
Wharton.....	46,255.7	0	0	46,255.7	0	0
Whitaker.....	17,864.8	0	0	17,864.8	0	0
Whitson.....	4,150.0	0	0	4,150.0	0	0
Wilbarger.....	33,620.6	0	0	33,620.6	0	0
Willacy.....	60,228.4	0	0	60,228.4	0	0
Williamson.....	71,576.1	0	0	71,576.1	0	0
Williamson.....	2,400.9	0	0	2,400.9	0	0
Wise.....	1,151.5	0	0	1,151.5	0	0
Wise.....	58.0	0	0	58.0	0	0
Wood.....	28,018.8	0	0	28,018.8	0	0
Yockum.....	7,730.1	0	0	7,730.1	0	0
Young.....	676.8	0	0	676.8	0	0
Zapata.....	5,580.9	0	0	5,580.9	0	0
Zavala.....	5,580.9	0	0	5,580.9	0	0

TEXAS—Continued

County	Computed county allotment (1) and (2)	Allocation from State reserves for:		County allotment (sum of columns (1) and (2))	Allocation from State reserve for:	Inequity and hardship cases
		Small farms	Inequity and hardship cases				Small farms	Inequity and hardship cases
	Acres	Acres	Acres	Acres	Acres	Acres
Lavaca.....	5,642.0	0	0	5,642.0	0	0
Lee.....	2,247.7	0	0	2,247.7	0	0
Leon.....	6,696.4	0	0	6,696.4	0	0
Liberty.....	30,727.0	0	0	30,727.0	0	0
Limestone.....	11,082.5	0	0	11,082.5	0	0
Live Oak.....	155.2	0	0	155.2	0	0
Llano.....	253.6	0	0	253.6	0	4.9
Loving.....	159,080.2	0	0	159,080.2	0	0
Lubbock.....	127,588.9	0	0	127,588.9	0	0
McCluskey.....	11,029.5	0	0	11,029.5	0	0
McCombs.....	53,843.6	0	0	53,843.6	0	0
McMullen.....	701.5	0	0	701.5	0	0
Madison.....	1,242.0	0	0	1,242.0	0	0
Madison.....	488.7	0	0	488.7	0	0
Madison.....	65,498.4	0	0	65,498.4	0	0
Madison.....	1,099.5	0	0	1,099.5	0	0
Madison.....	10,796.0	0	0	10,796.0	0	0
Madison.....	2,207.0	0	0	2,207.0	0	0
Madison.....	1,106.3	0	0	1,106.3	0	0
Madison.....	464.2	0	0	464.2	0	0
Madison.....	18,929.2	0	0	18,929.2	0	0
Madison.....	34,080.0	0	0	34,080.0	0	0
Madison.....	1,773.2	0	0	1,773.2	0	0
Madison.....	46,250.9	0	0	46,250.9	0	0
Madison.....	2,067.3	0	0	2,067.3	0	0
Madison.....	11.5	0	0	11.5	0	23.1
Madison.....	79.2	0	0	79.2	0	0
Madison.....	10.7	0	0	10.7	0	0
Madison.....	23,028.2	0	0	23,028.2	0	0
Madison.....	77.8	0	0	77.8	0	0
Madison.....	71,562.6	0	0	71,562.6	0	0
Madison.....	29,196.3	0	0	29,196.3	0	0
Madison.....	69,194.3	0	0	69,194.3	0	0
Madison.....	133.6	0	0	133.6	0	0
Madison.....	33.6	0	0	33.6	0	0
Madison.....	2,138.9	0	0	2,138.9	0	0
Madison.....	1,474.0	0	0	1,474.0	0	0
Madison.....	30,629.8	0	0	30,629.8	0	0
Madison.....	14,522.6	0	0	14,522.6	0	0
Madison.....	14,515.0	0	0	14,515.0	0	0
Madison.....	1,828.4	0	0	1,828.4	0	0
Madison.....	2,284.2	0	0	2,284.2	0	0
Madison.....	1,214.7	0	0	1,214.7	0	0
Madison.....	3,641.2	0	0	3,641.2	0	0
Madison.....	17,800.8	0	0	17,800.8	0	0
Madison.....	26,431.2	0	0	26,431.2	0	0
Madison.....	8,623.5	0	0	8,623.5	0	0
Madison.....	138.1	0	0	138.1	0	0
Madison.....	16,882.8	0	0	16,882.8	0	0
Madison.....	8,651.1	0	0	8,651.1	0	0
Madison.....	35,982.2	0	0	35,982.2	0	0
Madison.....	5,216.7	0	0	5,216.7	0	0
Madison.....	314.2	0	0	314.2	0	0
Madison.....	1,077.3	0	0	1,077.3	0	0
Madison.....	1,202.9	0	0	1,202.9	0	0
Madison.....	22,875.5	0	0	22,875.5	0	0

RULES AND REGULATIONS

County	Computed county allotment	Allocation from State reserves for trends	County allotment (sum of columns (1) and (2))	Allocation from State reserve for:	
				Small farms	Inequity and hardship cases
(1)	(2)	(3)	(4)	(5)	
VIRGINIA					
Brunswick	1,150.4	0	1,150.4	11.0	11.0
Charlotte	3.2	0	3.2	0	0
Dinwiddie	112.1	0	112.1	1.0	1.0
Greensville	2,708.7	0	2,708.7	26.0	26.0
Henrico	0.1	0	0.1	0	0
Isle of Wight	159.9	0	159.9	2.0	2.0
Lambert	110.3	0	110.3	1.0	1.0
Mecklenburg	1,118.8	0	1,118.8	10.0	10.0
Nansemond	883.3	0	883.3	8.0	8.0
Prince Edward	2.0	0	2.0	0	0
Prince George	21.6	0	21.6	0	0
Southampton	2,863.3	0	2,863.3	27.0	27.0
Surry	2.6	0	2.6	0	0
Sussex	1,002.7	0	1,002.7	9.0	9.0

(Secs. 301, 350, 375, 52 Stat. 38, as amended, 84 Stat. 1358, 52 Stat. 66, as amended; (7 U.S.C. 1301, 1350, 1375))

Effective date: November 15, 1973.

Signed at Washington, D.C., on November 12, 1973.

GLENN A. WEIR,
Acting Administrator, Agricultural Stabilization and Conservation Service.

[FR Doc.73-24689 Filed 11-15-73;3:30 pm]

PART 722—COTTON

Subpart—1974 Crop of Extra Long Staple Cotton; Acreage Allotments and Marketing Quotas

STATE RESERVES AND COUNTY ALLOTMENTS

Section 722.562 is issued pursuant to the Agricultural Adjustment Act of 1938, as amended (52 Stat. 31, as amended; 7 U.S.C. 1281 et seq.). This section establishes the State reserves and allocation thereof among uses for the 1974 crop of extra long staple cotton. It also establishes the county allotments. Such determinations were made initially by the respective State committees and are hereby approved and made effective by the Administrator, ASCS, pursuant to delegated authority (35 FR 19798, 36 FR 6907, 37 FR 624, 3845, 22008).

Notice that the Secretary was preparing to establish State and county allotments was published in the FEDERAL REGISTER on September 11, 1973 (38 FR 24911) in accordance with 5 U.S.C. 553. The views and recommendations received in response to such notice have been duly considered.

In order that farmers may be informed as soon as possible of 1974 farm allotments so that they may make plans accordingly, it is essential that this section be made effective as soon as possible. Accordingly, it is hereby found and determined that compliance with the 30-day effective date requirement of 5 U.S.C. 553 is impracticable and contrary to the

public interest, and § 722.562 shall be effective on November 15, 1973. The material previously appearing in this section under centerhead "1973 Crop of Extra Long Staple Cotton; Acreage Allotments and Marketing Quotas" remains in full force and effect as to the crop to which it was applicable.

Section 722.562 is revised to read as follows:

§ 722.562 State reserves and county allotments for the 1974 crop of extra long staple cotton.

(a) *State reserves.* The State reserves for each State shall be established and allocated among uses for the 1974 crop of extra long staple cotton pursuant to § 722.508. Pursuant to this authority, the 1974 State acreage reserve for California and Florida have been approved by the Deputy Administrator, Programs, to be in excess of two percent but not more than 10 percent of the State allotment available for distribution to counties in the State. It is hereby determined that no State reserve is required for trends, abnormal conditions, inequities and hardships or small farms. The following table sets forth the State reserve for each State. The table also sets forth the allotment in the State productivity pool as a result of productivity adjustments under § 722.529 (c) and (d).

State	State productivity pool	Total State reserve	Allocation from State reserve for new farms and corrections of errors
Arizona	975	18.4	18.4
California		28.1	28.1
Florida		9.0	9.0
Georgia			
New Mexico	12	13.2	13.2
Texas	296		
U.S. total	1,283	68.7	68.7

(b) *County allotments.* County allotments are established for the 1974 crop of extra long staple cotton in accordance with § 722.509. The following table sets forth the county allotments:

ARIZONA		County allotment (acres)
County		
Cochise	-----	2,070.1
Gila	-----	10.1
Graham	-----	13,985.2
Maricopa	-----	17,109.1
Pima	-----	3,557.7
Pinal	-----	11,440.5
Yuma	-----	1,945.9
State	-----	50,118.6
CALIFORNIA		County Allotment (acres)
County		
Imperial	-----	148.9
Riverside	-----	601.0
State	-----	749.9
FLORIDA		County Allotment (acres)
County		
Alachua	-----	65.4
Hamilton	-----	3.6
Jefferson	-----	1.8
Madison	-----	29.3
Marion	-----	0.0
Suwanee	-----	2.6
Union	-----	55.3
State	-----	158.0
GEORGIA		County Allotment (acres)
County		
Berrien	-----	142.7
Cook	-----	15.3
State	-----	158.0
NEW MEXICO		County Allotment (acres)
County		
Chaves	-----	75.1
Dona Ana	-----	22,093.5
Eddy	-----	182.3
Hidalgo	-----	32.8
Luna	-----	1,251.4
Otero	-----	45.3
Sierra	-----	204.4
State	-----	23,884.8
TEXAS		County Allotment (acres)
County		
Brewster	-----	17.0
Culberson	-----	403.2
El Paso	-----	26,540.1
Hudspeth	-----	3,690.9
Jeff Davis	-----	101.9
Loving	-----	13.7
Pecos	-----	1,647.1
Presidio	-----	97.5
Reeves	-----	8,193.7
Ward	-----	592.9
State	-----	41,298.0

(Secs. 344, 347, 375, 63 Stat. 670, as amended, 675, as amended, 52 Stat. 66, as amended; (7 U.S.C. 1344, 1347, 1375)).

Effective date: November 15, 1973.

Signed at Washington, D.C., on November 15, 1973.

GLENN A. WEIR,
Acting Administrator, Agricultural Stabilization and Conservation Service.

[FR Doc.73-24690 Filed 11-15-73;3:30 pm]

CHAPTER XIV—COMMODITY CREDIT CORPORATION, DEPARTMENT OF AGRICULTURE

SUBCHAPTER B—LOANS, PURCHASES, AND OTHER OPERATIONS

[CCC Grain Price Support Regs., 1970 and Subsequent Crops, Oat Supp., Amdt. 2]

PART 1421—GRAINS AND SIMILARLY HANDLED COMMODITIES

Subpart—1970 and Subsequent Crops Oat Loan and Purchase Program

Eligible Oats

Correction

In FR Doc. 73-24107, appearing on page 31278 in the issue of Tuesday, November 13, 1973, the paragraph immediately following the authority citation should read: "Effective November 13, 1973."

CHAPTER IX—AGRICULTURAL MARKETING SERVICE (MARKETING AGREEMENTS AND ORDERS; FRUITS, VEGETABLES, NUTS), DEPARTMENT OF AGRICULTURE

[Lemon Reg. 614]

PART 910—LEMONS GROWN IN CALIFORNIA AND ARIZONA

Limitation of Handling

This regulation fixes the quantity of California-Arizona lemons that may be shipped to fresh market during the weekly regulation period Nov. 25-Dec. 1, 1973. It is issued pursuant to the Agricultural Marketing Agreement Act of 1937, as amended, and Marketing Order No. 910. The quantity of lemons so fixed was arrived at after consideration of the total available supply of lemons, the quantity of lemons currently available for market, the fresh market demand for lemons, lemon prices, and the relationship of season average returns to the parity price for lemons.

§ 910.914 Lemon Regulation 614.

(a) *Findings.* (1) Pursuant to the marketing agreement, as amended, and Order No. 910, as amended (7 CFR Part 910), regulating the handling of lemons grown in California and Arizona, effective under the applicable provisions of the Agricultural Marketing Agreement Act of 1937, as amended (7 U.S.C. 601-674), and upon the basis of the recommendations and information submitted by the Lemon Administrative Committee, established under the said amended marketing agreement and order, and upon other available information, it is hereby found that the limitation of handling of such lemons, as hereinafter provided, will tend to effectuate the declared policy of the act.

(2) The need for this section to limit the quantity of lemons that may be marketed during the ensuing week stems from the production and marketing situation confronting the lemon industry.

(i) The committee has submitted its recommendation with respect to the quantity of lemons it deems advisable to

be handled during the ensuing week. Such recommendation resulted from consideration of the factors enumerated in the order. The committee further reports the demand for lemons is off sharply from last week following the trade having stocked up for the Thanksgiving Holiday. Sales volume so far this week is off about 25 percent from last week. Average f.o.b. price was \$6.41 per carton the week ended Nov. 17, 1973 compared to \$6.35 per carton the previous week. Track and rolling supplies at 140 cars were up 5 cars from last week.

(ii) Having considered the recommendation and information submitted by the committee, and other available information, the Secretary finds that the quantity of lemons which may be handled should be fixed as hereinafter set forth.

(3) 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 section until 30 days after publication hereof in the FEDERAL REGISTER (5 U.S.C. 553) because the time intervening between the date when information upon which this regulation is based became available and the time when this section must become effective in order to effectuate the declared policy of the act is insufficient, and a reasonable time is permitted, under the circumstances, for preparation for such effective time; and good cause exists for making the provisions hereof effective as hereinafter set forth. The committee held an open meeting during the current week, after giving due notice thereof, to consider supply and market conditions for lemons and the need for regulation; interested persons were afforded an opportunity to submit information and views at this meeting; the recommendation and supporting information for regulation during the period specified herein were promptly submitted to the Department after such meeting was held; the provisions of this section, including its effective time, are identical with the aforesaid recommendation of the committee, and information concerning such provisions and effective time has been disseminated among handlers of such lemons; it is necessary, in order to effectuate the declared policy of the act, to make this regulation effective during the period herein specified; and compliance with this section will not require any special preparation on the part of persons subject hereto which cannot be completed on or before the effective date hereof. Such committee meeting was held on November 20, 1973.

(b) *Order.* (1) The quantity of lemons grown in California and Arizona which may be handled during the period November 25, 1973, through December 1, 1973, is hereby fixed at 190,000 cartons.

(2) As used in this section, "handled", and "carton(s)" have the same meaning as when used in the said amended marketing agreement and order.

(Secs. 1-19, 48 Stat. 31, as amended (7 U.S.C. 601-674))

Dated: November 21, 1973.

CHARLES R. BRADER,
Deputy Director, Fruit and
Vegetable Division, Agricultural
Marketing Service.

[FR Doc. 73-25038 Filed 11-21-73; 12:54 pm]

PART 971—LETTUCE GROWN IN LOWER RIO GRANDE VALLEY IN SOUTH TEXAS

Handling Regulation

This regulation, designed to promote the orderly marketing of lettuce grown in the Lower Rio Grande Valley in South Texas imposes pack, container and inspection requirements to standardize the pack of lettuce being shipped to consumers.

Notice of rule making on a proposed handling regulation, to be made effective under Marketing Agreement No. 144 and Order No. 971 (7 CFR Part 971) regulating the handling of lettuce grown in the Lower Rio Grande Valley in South Texas was published in the FEDERAL REGISTER November 8, 1973 (38 FR 30885). This program is effective under the Agricultural Marketing Agreement Act of 1937, as amended (7 U.S.C. 601-674).

The notice afforded interested persons an opportunity to file written exceptions not later than November 19, 1973. None was filed.

After consideration of all relevant matters, including the proposal set forth in the notice, it is found that the handling regulation will tend to effectuate the declared policy of the act.

This section is in accord with the committee's marketing policy and reflects its appraisal of the 1973-74 lettuce crop and marketing prospects for the season.

Texas harvested 3,600 acres of winter (January-March) lettuce in 1973, with a production of 648,000 hundredweight. There is presently no official estimate of 1974 U.S. winter lettuce production. The committee estimates that planted acreage of both fall (October-December) and winter lettuce in the Lower Rio Grande Valley will amount to 5,500 acres. Last year South Texas harvested 4,400 acres of fall and winter lettuce. The 1974 season average price for lettuce grown in the Lower Rio Grande Valley is not expected to exceed parity.

The South Texas lettuce industry as well as other lettuce shipping areas are accustomed to operating on a six day shipping week. The experience has been that a six day shipping week is adequate for five days distribution in terminal markets. Experience has shown that these "packaging holidays" on Sundays and Christmas are beneficial in promoting more orderly marketing.

The pack and container requirements are needed to maintain the accepted commercial practices of the South Texas lettuce industry of packing specified numbers of heads of lettuce in specific sized containers limited to those found acceptable to the trade for safe transport-

tation of the lettuce and to avoid deceptive practices.

No purpose would be served by regulating the pack or requiring the inspection and assessment of insignificant quantities of lettuce. Therefore quantities up to two cartons of lettuce per day may be handled without regard to such requirements.

Provisions with respect to special purpose shipments, including export, are designed to meet the different requirements for other than commercial channels of trade. Inasmuch as such shipments have negligible effect on the domestic market, they should be permitted provided certain safeguard requirements are met.

It is further found that good cause exists for not postponing the effective date of this section 30 days after its publication in the FEDERAL REGISTER (5 U.S.C. 553) in that (1) shipments of lettuce grown in the production area will begin about the effective date specified herein, (2) to maximize benefits to producers, this regulation should apply to as many shipments as possible during the effective period, (3) information regarding the provisions of this regulation has been made available to producers and handlers in the production area, and (4) compliance with this section will not require any special preparation on the part of persons subject thereto which cannot be completed by the effective date.

The section is as follows:

§ 971.314 Handling regulation.

During the period November 27, 1973, through March 31, 1974, no person shall handle any lot of lettuce grown in the production area unless such lettuce meets the requirements of paragraphs (a), (b), (c), and (d) of this section, or unless such lettuce is handled in accordance with paragraphs (e) or (f) of this section. Further, no person may package lettuce during the above period on any Sunday or on Christmas Day.

(a) [Reserved]

(b) *Pack.* (1) Lettuce heads, packed in container Nos. 7303, 7306, or 7313, if wrapped may be packed only 18, 20, 22, 24, or 30 heads per container; if not wrapped, only 18, 24, or 30 heads per container.

(2) Lettuce heads in container No. 85-40 may be packed only 24 or 30 heads per container.

(c) *Containers.* Containers may be only—

(1) Cartons with inside dimensions of 10 inches x 14 $\frac{1}{4}$ inches x 21 $\frac{5}{16}$ inches (designated as carrier container No. 7303), or

(2) Cartons with inside dimensions of 9 $\frac{3}{4}$ inches x 14 inches x 21 inches (designated as carrier container Nos. 7306 and 7313), or

(3) Cartons with inside dimensions of 21 $\frac{1}{2}$ x 16 $\frac{3}{8}$ inches x 10 $\frac{3}{4}$ inches (designated as carrier container No. 85-40—flat pack).

(d) *Inspection.* (1) No handler shall handle lettuce unless such lettuce is in-

spected by the Texas-Federal Inspection Service and an appropriate inspection certificate has been issued with respect thereto, except when relieved of such requirement pursuant to paragraphs (e) and (f) of this section.

(2) No handler may transport, or cause the transportation of, any shipment of lettuce by motor vehicle, for which inspection is required unless each such shipment is accompanied by a copy of an appropriate inspection certificate or shipment release form (SPI-23) furnished by the inspection service verifying that such shipment meets the current grade, pack and container requirements of this section. A copy of such inspection certificate or shipment release form shall be available and surrendered upon request to authorities designated by the committee.

(3) For administration of this part, such inspection certificate or shipment release form required by the committee as evidence of inspection is valid for only 72 hours following completion of inspection, as shown on such certificate or form.

(e) *Minimum quantity.* Any person may handle up to, but not to exceed two cartons of lettuce a day without regard to inspection, assessment, grade, and pack requirements, but must meet container requirements. This exception may not be applied to any shipment of over two cartons of lettuce.

(f) *Special purpose shipments.* Lettuce not meeting grade, pack or container requirements of paragraphs (a), (b), or (c) of this section may be handled for any purpose listed, if handled as prescribed in subparagraphs (1) and (2) of this paragraph. Inspection and assessments are not required on such shipments. These special purpose shipments are as follows:

(1) For relief, charity, experimental purposes, or export to Mexico, if, prior to handling, the handler pursuant to §§ 971.120—971.125 obtains a Certificate of Privilege applicable thereto and reports thereon; and

(2) For export to Mexico, if the handler of such lettuce loads and transports it only in a vehicle bearing Mexican registration (license).

(g) *Definitions.* (1) "Wrapped" heads of lettuce refers to those which are enclosed individually in parchment, plastic, or other commercial film and then packed in cartons or other containers.

(2) Other terms used in this section have the same meaning as when used in Marketing Agreement No. 144 and this part.

(Secs. 1-19, 48 Stat. 31, as amended (7 U.S.C. 601-674))

Dated November 21, 1973, to become effective November 27, 1973.

CHARLES R. BRADER,
Deputy Director, Fruit and
Vegetable Division, Agricultural
Marketing Service.

[FR Doc.73-25104 Filed 11-23-73; 8:45 am]

Title 14—Aeronautics and Space

CHAPTER I—FEDERAL AVIATION ADMINISTRATION, DEPARTMENT OF TRANSPORTATION

[Airspace Docket No. 73-SW-67]

PART 71—DESIGNATION OF FEDERAL AIRWAYS, AREA LOW ROUTES, CONTROLLED AIRSPACE, AND REPORTING POINTS

Alteration of Control Zone and Transition Area

The purpose of this amendment to Part 71 of the Federal Aviation Regulations is to alter controlled airspace in the McAllen, Tex., terminal area.

On October 17, 1973, a notice of proposed rulemaking was published in the FEDERAL REGISTER (38 FR 28840) stating the Federal Aviation Administration proposed to alter the McAllen, Tex., control zone and transition area.

Interested persons were afforded an opportunity to participate in the rulemaking through submission of comments. All comments received were favorable.

In consideration of the foregoing, Part 71 of the Federal Aviation Regulations is amended, effective November 26, 1973, as hereinafter set forth.

(1) In § 71.171 (38 FR 351), the McAllen, Tex., control zone is amended to read:

McALLEN, TEX.

Within a 5-mile radius of Miller International Airport (latitude 26°10'40" N., longitude 98°14'25" W.); within 3 miles each side of the McAllen VOR 095° radial extending from the 5-mile radius zone to 10 miles east of the VOR and within 2 miles south and 1.5 miles north of the McAllen VOR 321° radial extending from the 5-mile radius zone to 6 miles northwest of the VOR, excluding the portion outside the United States.

(2) In § 71.181 (38 FR 435), the McAllen, Tex., transition area is amended to read:

McALLEN, TEX.

That airspace extending upward from 700 feet above the surface within a 5-mile radius of Miller International Airport (latitude 26°10'40" N., longitude 98°14'25" W.); within 3.5 miles each side of the McAllen VOR 095° radial extending from the 5-mile radius area to 11.5 miles east of the VOR; and within 4 miles south and 5 miles north of the McAllen VOR 321° radial extending from the 5-mile radius area to 18.5 miles northwest of the McAllen VOR, excluding the portion outside the United States.

(Sec. 307(a), Federal Aviation Act of 1958 (49 U.S.C. 1348); sec. 6(c), Department of Transportation Act (49 U.S.C. 1655(c).)

Issued in Fort Worth, Tex., on November 13, 1973.

ALBERT H. THURBURN,
Acting Director, Southwest Region.

[FR Doc.73-24942 Filed 11-23-73; 8:45 am]

[Airspace Docket No. 73-CE-21]

PART 71—DESIGNATION OF FEDERAL AIRWAYS, AREA LOW ROUTES, CONTROLLED AIRSPACE, AND REPORTING POINTS

Alteration of Transition Area

On page 19236 of the FEDERAL REGISTER dated July 19, 1973, the Federal Aviation

Administration published a Notice of Proposed rulemaking which would amend § 71.181 of Part 71 of the Federal Aviation Regulations so as to alter the transition area at Great Bend, Kansas.

Interested persons were given 30 days to submit written comments, suggestions or objections regarding the proposed amendment.

No objections have been received and the proposed amendment is hereby adopted without change and is set forth below.

This amendment shall be effective 0901 G.m.t., January 31, 1974.

(Section 307(a) of the Federal Aviation Act of 1958 (49 U.S.C. 1348), and of section 6(c) of the Department of Transportation Act (49 U.S.C. 1655(c)).)

Issued in Kansas City, Mo., on October 30, 1973.

JOHN R. WALLS,
Acting Director, Central Region.

In § 71.181 (38 FR 435), the following transition area is amended to read:

GREAT BEND, KANSAS

That airspace extending upward from 700 feet above the surface within a 7-mile radius of the Great Bend Municipal Airport (latitude 38°20'50" N, longitude 98°51'47" W) and within 2 miles each side of the 301° bearing from the Great Bend Municipal Airport, extending from the 7-mile radius area to 10 miles NW of the airport; and that airspace extending upwards from 1,200 feet above the surface within 5 miles NE and 9.5 miles SW of the 301° bearing from the airport extending from 6.5 miles SE to 18.5 miles NW of the airport.

[FR Doc.73-24940 Filed 11-23-73;8:45 am]

[Airspace Docket No. 73-CE-23]

PART 71—DESIGNATION OF FEDERAL AIRWAYS, AREA LOW ROUTES, CONTROLLED AIRSPACE, AND REPORTING POINTS

Designation of Transition Area

On page 22492 of the FEDERAL REGISTER dated August 21, 1973, the Federal Aviation Administration published a notice of proposed rulemaking which would amend § 71.181 of Part 71 of the Federal Aviation Regulations so as to designate a transition area at Aurora, Nebraska.

Interested persons were given 30 days to submit written comments, suggestions or objections regarding the proposed amendment.

No objections have been received and the proposed amendment is hereby adopted without change and is set forth below.

This amendment shall be effective 0901 G.m.t., January 31, 1974.

(Sec. 307(a), Federal Aviation Act of 1958 (49 U.S.C. 1348); sec. 6(c), Department of Transportation Act (49 U.S.C. 1655(c)).)

Issued in Kansas City, Mo., on October 30, 1973.

JOHN R. WALLS,
Acting Director, Central Region.

In § 71.181 (38 FR 435), the following transition area is added:

AURORA, NEBRASKA

That airspace extending upward from 700 feet above the surface within a 5-mile radius of Aurora Municipal Airport (latitude 40°53'34" N, longitude 97°59'37" W); and within two miles each side of the 123° radial of the Grand Island VOR, extending from the 5-mile radius to seven miles west of the airport, excluding that portion which overlies the Grand Island, Nebraska transition area.

[FR Doc.73-24941 Filed 11-23-73;8:45 am]

CHAPTER II—CIVIL AERONAUTICS BOARD

SUBCHAPTER A—ECONOMIC REGULATIONS

[Reg. ER-833, Amdt. 20]

PART 298—CLASSIFICATION AND EXEMPTION OF AIR TAXI OPERATORS

Filing of Joint Tariffs for Through Services With Foreign Air Carriers

Adopted by the Civil Aeronautics Board at its office in Washington, D.C., November 19, 1973.

On July 2, 1968, the Board adopted ER-542, amending § 298.11 of Part 298 of the Economic Regulations (14 CFR Part 298) so as to enable air taxi operators, which are otherwise exempt from the Act's tariff filing requirements, to file such joint tariffs as they may have with "certificated" air carriers. Since the term "certificated" air carriers denotes only U.S. air carriers, which operate under section 401 certificates, and does not include foreign air carriers, which operate under section 402 permits, the literal terms of § 298.11, as amended, do not enable joint tariffs of air taxis and foreign air carriers to be filed.

A review of the rulemaking proceeding which culminated in the Board's adoption of ER-542 discloses no reason to differentiate between tariffs made jointly by air taxis with certificated air carriers and those made jointly by air taxis with foreign carriers operating under permit. Indeed, it appears that the Board's sole reason for specifying "certificated" air carriers, in describing the joint tariffs which could be filed, was to exclude any tariffs made jointly between or among air taxi operators exclusively—all of which are exempt from the legal requirement to file tariffs—rather than to exclude foreign air carriers operating under permit authority. In short, it appears that, while ER-542 was intended to permit the filing of tariffs jointly made between an air taxi operator and any air carrier whose tariff is statutorily required to be filed, whether U.S. or foreign, the word of limitation used, "certificated", inadvertently excludes foreign air carriers.

The within amendment thus furthers the underlying purpose of ER-542 by extending the application of the tariff filing provisions under § 298.11 to joint tariffs of air taxis with foreign carriers as well as U.S. carriers. Since the within rule is interpretative in nature and imposes no burden on any one, the Board

finds that notice and public procedure hereon are unnecessary and the rule may be made effective immediately.

In consideration of the foregoing, the Board hereby amends Part 298 (14 CFR Part 298), effective November 19, 1973, by revising paragraphs (b), (c), and (d) of § 298.11 to read as follows:

§ 298.11 Exemption authority.

(b) Section 403, except that the requirements of that section shall apply to: (1) Tariffs for through rates, fares, and charges filed jointly by air taxi operators with certificated air carriers or with foreign air carriers having section 402 permits, which are subject to the tariff-filing requirements of section 403 of the Act; and (2) tariffs which embody the terms of the Interim Agreement (CAB 18900), approved by Board Order E-23680, May 13, 1966, and any amendment or amendments to such agreement which may be approved by the Board and to which the air taxi operator becomes a party, filed by air taxi operators subject to Subpart G of this part. With respect to subparagraph (1) of this paragraph, Part 221 (other than § 221.176) of the Board's economic regulations of this chapter (14 CFR Part 221) shall be applicable; with respect to this subparagraph (2), Part 221 of this chapter (other than § 221.176) of the Board's economic regulations shall be applicable, except to the extent that such regulations are inconsistent with the requirements herein;

(c) Subsection 404(a), except the requirements that air taxi operators shall provide safe service, equipment, and facilities in connection with air transportation; shall observe and enforce just and reasonable joint rates, fares, and charges, and just and reasonable classifications, rules, regulations, and practices as provided in tariffs filed jointly by air taxi operators with certificated air carriers or with foreign air carriers having section 402 permits, which are subject to the tariff-filing requirements of section 403 of the Act; and shall establish just, reasonable, and equitable divisions of such joint rates, fares, and charges as between air carriers participating therein which shall not unduly prefer or prejudice any of such participating air carriers;

(d) Subsection 404(b), except that the requirements of that subsection shall apply to through service provided pursuant to tariffs filed jointly by air taxi operators with certificated air carriers or with foreign air carriers having section 402 permits, which are subject to the tariff-filing requirements of section 403 of the Act;

(Secs. 204, 416, Federal Aviation Act of 1958, as amended; 72 Stat. 743, 771; (49 U.S.C. 1324, 1386).)

[SEAL] EDWIN Z. HOLLAND,
Secretary.

[FR Doc.73-24988 Filed 11-23-73;8:45 am]

Title 16—Commercial Practices

CHAPTER I—FEDERAL TRADE COMMISSION

SUBCHAPTER A—PROCEDURES AND RULES OF PRACTICE

PART 1—GENERAL PROCEDURES

Subpart H—Administration of the Fair Credit Reporting Act

CHANGE IN TITLE OF DIVISION

The Commission announces the following amendments in Part 1 of Chapter I of Title 16 of the Code of Federal Regulations:

Sections 1.71 and 1.72 are amended by changing the title of the Division of Consumer Credit and Special Programs to the Division of Special Statutes.

(84 Stat. 1128, 15 U.S.C. 1681 et seq.)

By direction of the Commission dated July 10, 1973.

[SEAL]

CHARLES A. TOBIN,
Secretary.

[FR Doc. 73-24964 Filed 11-23-73; 8:45 am]

[Docket No. 8884-0]

PART 13—PROHIBITED TRADE PRACTICES

Chock Full O'Nuts Corp. Inc.

Correction

In FR Doc. 73-22547 appearing at page 29317 in the issue for Wednesday, October 24, 1973, make the following changes:

1. The headings should read as set forth above.

2. In the seventh line in the first paragraph of the first column, an asterisk should appear immediately following "licenses, etc.".

3. Below the last line of the first column, a footnote should read:

[Docket No. C-2452]

PART 13—PROHIBITED TRADE PRACTICES

Hammond Begun Trading as Freight Liquidators

Correction

In FR Doc. 73-21970 appearing at page 28652 in the issue for Tuesday, October 16, 1973, in lines 12 and 34 of the first paragraph, the word "Bait" should read "Bait".

Title 17—Commodity and Securities Exchanges

CHAPTER I—COMMODITY EXCHANGE AUTHORITY (INCLUDING COMMODITY EXCHANGE COMMISSION), DEPARTMENT OF AGRICULTURE

PART 0—RULES OF PRACTICE

Subpart A—Rules Applicable to Proceedings Before the Secretary of Agriculture

MISCELLANEOUS AMENDMENTS

Pursuant to the authority vested in the Secretary of Agriculture under the Com-

*New.

modity Exchange Act, as amended (7 U.S.C. Chapter 1), the rules of practice applicable to proceedings before the Secretary of Agriculture are hereby amended as set forth below. The purpose of the proposed amendments is to incorporate into the rules of practice under the Commodity Exchange Act a procedure for hearings as to persons' fitness to be registered under the Act; and to conform the language of § 0.3(c) to that of section 6(b) of the Commodity Exchange Act (7 U.S.C. 9) by making it clear that the institution of a proceeding is at the discretion of the Secretary of Agriculture.

1. Section 0.2 is amended by revising paragraph (h) to read as follows:

§ 0.2 Definitions.

(h) The term "complainant" means the party by whom the proceeding is instituted.

2. Section 0.3 is amended by revising paragraphs (a) and (c) to read as follows:

§ 0.3 Institution of proceedings.

(a) *Application to institute proceedings.* Any interested person having any information of any violation of the act, or of any of the regulations promulgated thereunder, by any person (other than a contract market), or of any cause under section 8a(2) (B) or (C) or (3) of the act which would warrant a refusal, suspension or revocation of registration of any person, may file with the Act Administrator an application requesting the institution of such proceeding as is authorized under the act. Such application shall be in writing, signed by or on behalf of the applicant, and shall include a short and simple statement of the facts constituting the alleged violation or cause and the name and address of the applicant and the name and address of the person against whom the applicant complains.

(c) *Who may institute.* If, after investigation of the matters complained of in the application described in paragraph (a) of this section, or after investigation made on his own motion, or after request for a hearing by an applicant for registration under the provisions of section 8a(2) (B) or (C) of the act, the Secretary has reason to believe that any person (other than a contract market) is manipulating or attempting to manipulate or has manipulated or attempted to manipulate the market price of any commodity, in interstate commerce, or for future delivery on or subject to the rules of any contract market, or has wilfully made any false or misleading statement of a material fact in any registration application or any report filed with the Secretary of Agriculture under the act, or wilfully omitted to state in any such application or report any material fact which is requested to be stated therein, or otherwise is violating or has violated any of the provisions of the act or of the rules, regulations, or orders of the Sec-

retary of Agriculture or the Commodity Exchange Commission thereunder, or has reason to believe that cause exists under section 8a(2) (B) or (C) or (3) which would warrant a refusal, suspension or revocation of registration of any person, he may institute a proceeding: *Provided*, That in any case, except one of wilfulness or one in which the public health, interest or safety otherwise requires, prior to the institution of a proceeding for the suspension or revocation of a registration or license, facts or conditions which may warrant such action shall be called, in writing, to the attention of the person complained against, and such person shall be accorded opportunity to demonstrate or achieve compliance with all lawful requirements. Proceedings for refusal of registration under section 8a(2) (B) or (C) of the act will be instituted only upon notices of such proceedings issued by the Secretary, and other proceedings will be instituted only upon complaints issued by the Secretary; proceedings will not be instituted upon pleadings filed by private persons.

3. Section 0.4 is amended by revising paragraph (b) to read as follows:

§ 0.4 Stipulations and consent orders.

(b) *Consent order.* At any time after the issuance of the complaint or notice of proceeding and prior to the hearing in any proceeding, the Secretary in his discretion, may allow the respondent or applicant for registration to consent to an order. In so consenting, the respondent or applicant for registration must submit, for filing in the record, a stipulation or statement in which he admits at least those facts necessary to the Secretary's jurisdiction and agrees that an order may be entered against him. Upon a record composed of the complaint or notice of proceeding and the stipulation or agreement consenting to the order, the judge may enter the order consented to by the respondent or applicant for registration, which shall have the same force and effect as an order made after oral hearing.

4. Section 0.5 is revised to read as follows:

§ 0.5 Complaints and notices of proceedings.

(a) *Filing and service.* All complaints and notices of proceedings shall be filed with the hearing clerk. In any proceeding for refusal of registration under section 8a(2) (B) or (C) of the act, the application for registration involved, and all documents in connection therewith which have been filed by the applicant for such registration up to the date of issuance of the notice of such proceeding, shall likewise be filed with the hearing clerk, in triplicate, and shall become a part of the record in such proceeding. The provisions of § 0.22 shall govern the filing, number of copies, and service of complaints and notices of proceedings.

(b) *Contents.* A complaint or notice of proceeding shall state briefly and clearly the allegations of fact which constitute a basis for the proceeding and

shall specify with particularity the matters or things in issue. Complaints and notices of proceedings shall not include charges, implied charges, or requirements phrased generally in the words of the act, but the words of the act may be identified and quoted or used in preliminary recitals.

(c) *Amendments.* At any time prior to the close of the hearing, the complaint or notice of proceeding may be amended; but, in case of an amendment adding new provisions, the hearing shall, at the request of the respondent or applicant for registration, be adjourned for a period not exceeding 15 days. Amendments subsequent to the first amendment or subsequent to the filing of an answer by the respondent or applicant for registration, may be made only with leave of the judge or with the written consent of the adverse party.

5. Section 0.7 is amended by revising paragraph (a) to read as follows:

§ 0.7 Judges.

(a) *Assignment.* No judge shall be assigned to serve in any proceeding who: (1) Has any pecuniary interest in any matter or business involved in the proceeding, (2) is related within the third degree by blood or marriage to any party to the proceeding, or (3) has participated in the investigation preceding the institution of the proceeding or in the determination that it should be instituted or in the preparation of the complaint or notice of proceeding or in the development of the evidence to be introduced therein.

6. Section 0.9 is revised to read as follows:

§ 0.9 The answer.

(a) *Filing and service.* Within 20 days after service of the complaint or notice of proceeding, the respondent or applicant for registration shall file, in triplicate, with the hearing clerk, an answer, signed by the respondent or applicant for registration or his attorney: *Provided*, That the Secretary may order that the hearing be held without answer or other pleading. The answer shall be served upon the complainant and any other party of record, in the manner provided in § 0.22.

(b) *Contents; failure to file.* Such answer shall: (1) Contain a statement of the facts which constitute the grounds of defense, and shall specifically admit, deny, or explain each of the allegations of the complaint or notice of proceeding unless the respondent or applicant for registration is without knowledge, in which case the answer shall so state; or (2) state that the respondent or applicant for registration admits all of the allegations of the complaint or notice of proceeding. The answer may contain a waiver of hearing.

Failure to file an answer to or plead specifically to any allegation of the complaint or notice of proceeding shall constitute an admission of such allegation.

(c) *Procedure upon admission of facts.* The admission, in the answer or by failure to file an answer, of all the material allegations of fact contained in the moving paper shall constitute a waiver of hearing. Upon such admission of facts, complainant shall file in triplicate a proposed decision, along with a motion for the adoption thereof, which such motion and proposed decision shall be served upon the respondent or applicant for registration by the hearing clerk. Within 20 days after service of such motion and proposed decision, the respondent or applicant for registration may file with the hearing clerk objections thereto. In not less than 30 days after service of complainant's motion and proposed decision, the judge shall issue a decision without further procedure or hearing. Absent a waiver by the parties of service of the judge's decision, it shall be served upon them in the manner provided in § 0.22. The parties shall be given an opportunity to file appeals to the decision, to file briefs in support of such appeals, and to make oral argument thereon before the Secretary in accordance with § 0.18.

7. Section 0.11 is amended by revising the first subparagraph of paragraph (a) and paragraph (d) to read as follows:

§ 0.11 Oral hearing before judge.

(a) *Request for oral hearing.* Any party may request an oral hearing on the facts by including such request in the complaint or notice of proceeding or answer, or by a separate request in writing filed with the hearing clerk. Failure by the respondent or applicant for registration to request an oral hearing within the time allowed for the filing of the answer shall constitute a waiver of such hearing, and any respondent or applicant for registration so failing to request an oral hearing will be deemed to have agreed that the proceeding may be decided upon a record formed under the shortened procedure provided for in § 0.17.

(d) *Order of proceeding and burden of proof.* (1) Except as may be determined otherwise by the judge, the complainant shall proceed first at the hearing.

(2) Except as stated in subparagraph (3) of this paragraph, the burden of proof shall be upon the complainant.

(3) In proceedings under section 8a (2) (C) of the act, the burden of proof shall be upon the applicant. The complainant shall make an opening presentation limited to an exposition of the facts which provide reason to believe that the applicant for registration as futures commission merchant does not meet the minimum financial requirements under section 4f of the act. Thereafter, the burden of going forward with evidence shall be upon the applicant.

8. Section 0.12 is amended by revising the first sentence of paragraph (a) to read as follows:

§ 0.12 Depositions.

(a) *Application for taking deposition.* Upon the application of a party to the

proceeding, the judge may, at any time after the filing of the complaint or notice of proceeding, order the taking of testimony by deposition * * *

9. Section 0.17 is amended by revising paragraphs (b), (c) and (d) to read as follows:

§ 0.17 Shortened procedure.

(b) *Opening statement.* Within 20 days after receipt of notice that the shortened procedure will be used, the complainant shall file with the hearing clerk, in triplicate, in support of the complaint or notice of proceeding, an opening statement of the facts. A copy of such document shall be served promptly by the hearing clerk upon the respondent or applicant for registration.

(c) *Answering statement.* Within 20 days after receipt of the opening statement, the respondent or applicant for registration may file with the hearing clerk, in triplicate, in support of his answer, an answering statement of the facts. A copy of the answering statement shall be served promptly by the hearing clerk upon the complainant.

(d) *Statement in reply.* Within 10 days after receipt of the answering statement, the complainant may file with the hearing clerk, in triplicate, a statement in reply, which shall be confined strictly to replying to the facts and arguments set forth in the answering statement.

The foregoing amendments shall become effective on November 26, 1973.

(Sec. 8a, 49 Stat. 1500; 7 U.S.C. 12.)

Issued: November 20, 1973.

CLAYTON YEUTER,
Assistant Secretary for
Marketing and Consumer Services.

[FR Doc. 73-24989 Filed 11-23-73; 8:45 am]

CHAPTER II—SECURITIES AND EXCHANGE COMMISSION

[Release Nos. 33-5436, 34-10493, 35-18168, 40-8082, AS-148]

PART 210—FORM AND CONTENT OF FINANCIAL STATEMENTS, SECURITIES ACT OF 1933, SECURITIES EXCHANGE ACT OF 1934, PUBLIC UTILITY HOLDING COMPANY ACT OF 1935, AND INVESTMENT COMPANY ACT OF 1940

Disclosure of Compensating Balances and Short-Term Borrowing Arrangements

One of the amendments in Accounting Series Release No. 125, adopted by the Commission on June 23, 1972 [37 FR 14591], changed Rule 5-02-1 of Regulation S-X [paragraph 1 of § 5-02 of Part 210 of 17 CFR] relating to cash and cash items to require disclosure of funds subject to withdrawal or usage restrictions such as compensating balances. Since then the Commission has received many inquiries concerning the form of disclosure contemplated by this amendment. Preliminary interpretations and guidelines were drawn up and exposed in November 1972 to interested groups. Based on comments received from industry and

professional groups at that time, it became apparent that additional amendments to the rules were required in addition to interpretations and guidelines. Accordingly, on April 12, 1973, proposed revisions to Regulation S-X Rules 5-02-1, 5-02-25, 5-02-29, 5-02-30, and 5-02-32 [paragraphs 1, 25, 29, 30, and 32 of § 5-02 of Part 210] along with associated interpretations and guidelines were issued for public comment. These revisions attempted to refine the requirements for, and to facilitate understanding and implementation of, disclosure relating to restricted funds and the effective cost of borrowing.

Comments Received and Revisions Adopted. The letters of comment received on the April 12, 1973, proposal raised a number of problems which have been carefully considered in developing the final requirements, interpretations and guidelines set forth in this release. The principal changes in the original proposal that have been incorporated into the current release are as follows:

1. Compensating balances are to be segregated on the balance sheet only if they are legally restricted under the terms of the arrangement while any other determinable amounts of funds which are held as compensating balances are to be disclosed in the notes to the financial statements. Segregation recognizes that certain cash balances at the balance sheet date are not readily available for discretionary use by management. Footnote disclosure emphasizes information about financial management decisions which effectively restrict the availability of cash funds over time for alternative income yielding opportunities even though no legal restrictions exist which preclude such use.

2. The proposed requirement that the effective interest rate (including the impact of compensating balances, fees, etc.) on borrowings be disclosed has been eliminated. Comments received indicated many practical difficulties in determining such a rate and the Commission has concluded that such problems make it impractical to require this disclosure in financial statements as a general rule although the Commission encourages such disclosure when significant and practicable. The other proposed disclosure requirements relating to short-term borrowings have been adopted.

In addition to these major changes, a number of other technical changes have been made in the rules, interpretations and guidelines in response to specific substantive difficulties raised or requests for clarifications of terms used. None of these changes constitutes a substantive increase in previously proposed requirements. Specifically, Rules 5-02-1, 5-02-18, 5-02-25, 5-02-29, and 5-02-32 of Regulation S-X [paragraphs 1, 18, 25, 29, and 32 of § 5-02 of Part 210] are amended by this release.

Reasons for Requirements. The management of liquidity is an important part of the financial management of a business entity. The maintenance of short-

term borrowing capacity and the ability to obtain such funds at reasonable cost are major elements of such a management responsibility. If investors are to understand the financial policies of management, disclosure relative to these elements is necessary.

It is generally recognized in the financial community that one of the major elements in short-term financing policy is the maintenance of compensating balances supporting present and future credit from financial institutions. Such balances affect liquidity and the effective cost of borrowing. Nevertheless, disclosure of the essential details of such arrangements has been infrequent. When disclosure has occurred, the information supplied has generally been insufficient to permit statement users to deal analytically with the subject. Lack of disclosure of amounts affecting liquidity such as compensating balances has been justified on the grounds that such arrangements were generally unwritten, informal and not subject to precise quantification. None of these reasons are sufficient to support a policy of nondisclosure of situations which are recognized to be both real and significant. They do, however, support the need for rule changes and disclosure guidelines so that reasonably uniform and understood standards for disclosure can be applied. They also indicate that disclosure must be based in many circumstances on reasonable estimates and that precision of measurement cannot be expected.

The interest rate paid for short-term borrowings is also of significance in appraising the financial policies and operating results of business entities. Changes in this rate over time may have a significant impact on profitability. The relationship of the rate paid at year end to short-term rates generally being charged at that date to corporate borrowers may be indicative of the future level of interest costs to be incurred by the corporation under varying conditions in the credit markets. In addition, information as to the magnitude of such borrowings during a fiscal period should further assist investors in determining the impact of changing credit conditions on business operations.

It is recognized that disclosures such as those set forth herein are of primary interest to those users of financial statements who wish to undertake detailed analysis of corporate activities and may not be required in financial disclosure oriented solely to the needs of the average investor.

Commission action: The Commission hereby amends paragraphs 1, 18, 25, 29 and 32 of § 210.5-02 of Chapter II of title 17 of the Code of Federal Regulations, and, as so amended, they read as follows:

§ 210.5-02. Balance sheets.

1. **Cash and cash items.** State separately: (a) Cash on hand and unrestricted demand deposits; (b) restricted deposits held as compensating balances against short-term bor-

rowing arrangements; (c) time deposits and certificates of deposit (excluding amounts included in (b) above or § 210.5-02-18(c) below); (d) funds subject to repayment on call or immediately after the date of the balance sheet required to be filed; and (e) other funds, the amounts of which are known to be subject to withdrawal or usage restrictions, e.g., special purpose funds. The general terms and nature of such repayment provisions in (d) and withdrawal or usage restrictions in (e) shall be described in a note referred to herein. In cases where compensating balance arrangements exist but are not agreements which restrict the use of cash amounts shown on the balance sheet, describe these arrangements and the amounts involved, if determinable, in the notes to the financial statements. Compensating balances that are maintained under an agreement to assure future credit availability shall be separately disclosed in the notes to the financial statements along with the amount and terms of such agreement.

18. **Other assets.** State separately (a) non-current receivables from persons specified in captions 3(a) (1) and (4) above; (b) each pension or other special fund; (c) deposits held as compensating balances against long-term borrowing arrangements; and (d) any other item not properly classed in one of the preceding asset captions which is in excess of five percent of total assets.

25. **Accounts and notes payable.** (a) State separately amounts payable to: (1) Banks for borrowings; (2) holders of commercial paper; (3) trade creditors; (4) parents and subsidiaries; (5) other affiliates and other persons the investments in which are accounted for by the equity method; (6) underwriters, promoters, directors, officers, employees and principal holders (other than affiliates) of equity securities of the person and its affiliates; and (7) others. Exclude from (6) amounts for purchases from such person subject to usual trade terms, for ordinary travel expenses, and for other such items arising in the ordinary course of business. With respect to (4) and (5), state separately in the registrant's balance sheet the amounts which in the related consolidated balance sheet are (i) eliminated and (ii) not eliminated.

(b) The average interest rate and general terms (as well as formal provisions for the extension of the maturity) of each category of aggregate short-term borrowings (the sum of items (a) (1) and (a) (2) above) reflected on the balance sheet at the end of the period shall be disclosed along with the maximum amount of aggregate short-term borrowings outstanding at any month end (or similar accounting period) during the period. In addition, the approximate average aggregate short-term borrowings outstanding during the year and the approximate weighted average interest rate (and a brief description of the means used to compute such averages) for such aggregate short-term borrowings shall be disclosed in the notes to the financial statements.

(c) The amount and terms (including commitment fees and the conditions under which lines may be withdrawn) of unused lines of credit for short-term financing shall be disclosed, if significant, in the notes to the financial statements. The amount of these lines of credit which support a commercial paper borrowing arrangement or

similar arrangements shall be separately identified.

29. Bonds, mortgages and similar debt.

(a) State separately here, or in a note referred to herein, each issue or type of obligation and such information as will indicate (see § 210.3-13): (1) The general character of each type of debt including the rate of interest; (2) the date of maturity, or if maturing serially, a brief indication of the serial maturities, such as "maturing serially from 1980 to 1990"; (3) If the payment of principal or interest is contingent, an appropriate indication of such contingency; (4) a brief indication of priority; (5) if convertible, the basis; and (6) the combined aggregate amount of maturities and sinking fund requirements for all issues, each year for the five years following the date of the balance sheet. For amounts owed to affiliates, state separately in the registrant's balance sheet the amounts which in the related consolidated balance sheet are (i) eliminated and (ii) not eliminated.

(b) The amount and terms (including commitment fees and the conditions under which commitments may be withdrawn) of unused commitments for long-term financing arrangements that would be disclosed under this rule if used shall be disclosed in the notes to the financial statements if significant.

32. Other long-term debt. (a) Include under this caption all amounts of long-term debt not provided for under captions 29(a) and 31 above. State separately amounts payable to (1) persons specified in captions 25(a)(1), (2), and (5); and (2) others, specifying any material item. Indicate the extent that the debt is collateralized. Show here, or in a note referred to herein, the information required under caption 29.

(b) The amount and terms (including commitment fees and the conditions under which commitments may be withdrawn) of unused commitments for long-term financing arrangements not provided for under caption 29(b) above shall be disclosed in the notes to the financial statements if significant.

GUIDELINES AND INTERPRETATIONS

Guidelines and interpretations are presented below to facilitate understanding and application of the revised rules as amended.

Compensating Balances. Rules 5-02-1 and 5-02-18 have been expanded to require disclosure of compensating balances in order to avoid undisclosed commingling of such balances with other funds having different liquidity characteristics and bearing no determinable relationship to borrowing arrangements. Rule 5-02-1 also requires footnote disclosure distinguishing the amounts of such balances maintained under a formal agreement to assure future credit availability. While these rule changes eliminate certain inconsistencies previously noted, comments received indicate considerable uncertainty in the application of any rule relating to compensating balances. Accordingly, the Commission has concluded that the following guide-

lines are necessary to assist registrants.

Definition. A compensating balance is defined as that portion of any demand deposit (or any time deposit or certificate of deposit) maintained by a corporation (or by any other person on behalf of the corporation) which constitutes support for existing borrowing arrangements of the corporation (or any other person) with a lending institution. Such arrangements would include both outstanding borrowings and the assurance of future credit availability.

Form of Disclosure. The manner of disclosure cannot be specified with precision since it will vary according to the factual situation involved. These rules call for disclosure of compensating balance arrangements. Such disclosure will involve segregation on the face of the balance sheet whenever such balances are maintained under an agreement which legally restricts the use of such funds. Examples of such arrangements would include situations where a certificate of deposit must be held while a loan is outstanding or where a minimum balance must be maintained at all times while credit is extended or available. Footnote disclosure will be appropriate in other circumstances where such balances are determinable amounts although not legally restricted as to withdrawal. Footnote disclosure would be required even though the arrangement is not reduced to writing if determinable amounts (e.g., a percentage of short-term borrowings, a percentage of unused lines of credit, an agreed average balance) have been agreed upon by both parties involved. An arrangement where the balance required is expressed as an average over time would ordinarily lead to additional footnote disclosure of the average amount required to be maintained for arrangements in existence at the reporting date since the amount held at the close of the reporting period might vary significantly from the average balance held during the period and bear little relationship to the amount required to be maintained over time. If arrangements requiring maintenance of compensating balances during the year were materially greater than those at year end, that fact should be disclosed. Disclosure may also include a statement, if appropriate, that the amounts are legally subject to withdrawal with or without sanctions, as applicable. If many banks are involved, the disclosure should summarize the most common arrangements and aggregate the compensating balances involved.

Where a company is not in compliance with a compensating balance requirement, that fact generally should be disclosed along with stated or possible sanctions whenever such possible sanctions may be immediate (not vague or unpredictable) and material.

In determining whether compensating balance arrangements are sufficiently material to require segregation or disclosure, various factors should be considered. Among these may be the rela-

tionship of the amount of the balances to total cash, total liquid assets and net working capital, and the impact of the balances on the effective cost of financing. In the usual case, reportable compensating balances which in the aggregate amount to more than 15 percent of liquid assets (current cash balances, restricted and unrestricted, plus marketable securities) would be considered to be material. Lesser amounts may be material if they have a significant impact on the cost of financing.

Compensating balances maintained by the company for the benefit of affiliates, officers, directors, principal stockholders or other similar parties may be of particular significance to investors. Separate disclosure of such balances may be required under other Commission rules and regulations even if they are not of a magnitude such that they would meet the materiality guidelines set forth above.

Measurement Problems. A number of problems arise in the process of determining the amount of compensating balances. It is recognized that precision of measurement may not be practicable, but that fact should not limit the disclosure of material arrangements since reasonable estimates can be made. Since several of the problems of measurement occur frequently, and since it is desirable that they be similarly solved to assure uniformity of practice among companies, the following guidelines have been developed to assist registrants. It is recognized that every situation cannot be anticipated, and the need for judgment on the part of registrants and their auditors cannot and should not be avoided.

1. **Minimum operating balance.** All corporations require some minimum amount of cash on which to operate. The amount will depend upon the extent of seasonal and random fluctuations in short-term cash demand as well as management judgment regarding necessary safety factors. It has been argued that, in those cases where part of the compensating balance reflects funds that would be held anyway as a minimum operating balance, such funds should be subtracted from compensating balances since the maintenance of such a compensating balance has no incremental cost to the borrower. For purposes of these disclosure requirements, such a subtraction is not appropriate. The concept of subtraction implies that the compensating balance is of secondary importance and this is by no means apparent. It would be equally reasonable to contend that operating funds are free of cost because compensating balances must be maintained. In any event, the utilization of such amounts for compensating balances precludes the sound cash management alternative of investing available cash in highly liquid interest bearing securities. It may be desirable, however, for companies to supplement disclosure with statements regarding the dual purpose of such amounts.

2. **Float.** The balance shown on the bank's ledgers and the company's books will differ due to delays in presentment of checks and deposits in transit. In addition, some amounts included in the bank

ledger figure may include funds subject to collection which may not be considered as meeting compensating balance requirements. These factors complicate the calculation of the amount of compensating balance to be disclosed both conceptually and empirically. The compensating balance arrangements negotiated between a company and its bank are normally expressed in terms of the collected bank ledger balance, but the financial statements are presented on the basis of the company's books. In order to make the disclosure of compensating balance amounts segregated on the balance sheet consistent with the cash amounts reflected in the financial statements, the balance figure agreed upon by the bank and the company should be adjusted if possible by the estimated "float" so that such an adjusted amount shown on the balance sheet will properly relate to company book amounts for total cash. Both the agreed upon collected balance at the bank and the adjusted balance relating to the corporation's books should be disclosed along with a brief description of the criteria used to make the adjustment. Similar adjustments and disclosure should be made for arrangements disclosed only in the footnotes if practicable and relevant to the arrangements described. A reasonable estimate of "float" based on the information management uses to manage its bank relationships will be satisfactory.

3. *Compensation for other bank services.* Balances are maintained not only in connection with financing arrangements but also to compensate the bank for its account handling function and in some cases to pay for other services such as lock boxes and account reconciliation. Balances maintained for these purposes should not be included in the disclosed compensating balances and would not be construed as special funds per 5-02-1(e) since such funds are available for use upon payment of a service charge and would not affect the cost of borrowing. If a bank allows balances to serve both purposes, the balances should be considered as a compensating balance and should be disclosed in accordance with Rules 5-02-1 or 5-02-18 as appropriate. Supplemental disclosure by companies of the dual purpose of such amounts may be desirable.

4. *Reporting periods.* In general, compensating balance arrangements should only be disclosed for the latest fiscal year and later interim period for which statements are presented. If the terms of the arrangements require balance sheet segregation, however, this should be reflected in all balance sheets presented. In addition, if the change in the arrangements from one period to the next is so great as to constitute a fact of unusual significance to the investor in appraising the company, the change should be disclosed.

Time Deposits and Certificates of Deposit. Rule 5-02-1 calls for separate disclosure of time deposits and certificates of deposit where not included elsewhere as part of compensating balances. Where all or a material part of such separately

disclosed deposits are interest bearing, this fact along with the total interest-bearing amount should be disclosed parenthetically or in the footnotes in order to appropriately reflect cash management policies.

Special Purpose Funds. Rule 5-02-1 also requires the disclosure of "other funds, the amounts of which are known to be subject to withdrawal or usage restrictions." Restrictions on the use of funds may include contracts entered into with others or company statements of intention with regard to particular deposits. Examples of the former might be letters of credit and escrow accounts. Examples of the latter are cash balances set aside for use in a capital expenditure program or to meet a particular debt obligation when it comes due. Cash balances related to statements of intention should only be segregated when particular deposits or balances have been earmarked for such special purposes. Board approval of a capital budget calling for the expenditure of certain amounts would not be the basis for segregation unless the specific amounts of cash to be spent are identified and set aside.

Funds Maintained for Future Credit Availability. Rule 5-02-1 requires disclosure of funds maintained under an agreement for the purpose of assuring future credit availability. These funds would be included as part of compensating balances disclosed separately on the balance sheet or in the footnotes in accordance with Rule 5-02-1. This requirement contemplates separate disclosure of such amounts and the related terms for both long- and short-term future credit availability in the notes to the financial statements. Separate disclosure provides important and useful information to the investor about policies regarding cash management and future financing.

Commercial Paper and Debt Roll-Over. Rule 5-02-25 has been expanded to provide information to the investor regarding borrowing policies and their cost. The separate statement of commercial paper outstanding is a recognition of the increasing importance of this form of short-term borrowing in corporate financial management. Commercial paper represents short-term unsecured notes issued for cash by the corporation, generally supported in whole or part by outstanding lines of credit extended by financial institutions.

Commercial paper and other short-term debt should be classified as a current liability even though the issuer's intention is to roll over such debt at its maturity. The fact that an issuer has both financial strength and a past borrowing record such that sale of new paper appears reasonably assured does not constitute a basis for long-term classification, since the power to terminate the credit remains with the creditor. Only (1) when a borrower has a noncancelable binding agreement from a creditor to refinance the paper (or other short-term debt) and (2) when the refinancing extends the maturity date beyond one year or the current operating

cycle of the business (whichever is longer) and (3) when the borrower's intention is to exercise this right, should borrowings under such an agreement be shown as a long-term liability (along with disclosure of the above facts).

Unused Lines of Credit or Commitments. Rules 5-02-25, 5-02-29, and 5-02-32 also call for the disclosure of the amount and terms of unused lines of credit and commitments if significant. Various factors should be considered in determining significance such as total debt by term of such debt, total capital, total cash requirements, and the like.

The disclosure of unused lines and commitments supplies the investor with information regarding borrowing potential and future liquidity under varying money market conditions. It is recognized that lines of credit or commitments are frequently extended to a borrower subject to the condition that the borrower maintain certain standards of credit worthiness, and that the existence of such lines or commitments therefore does not assure the availability of credit under conditions of deteriorating financial position. Accordingly, the rule provides that disclosure be made of the conditions under which lines or commitments may be withdrawn. It is also recognized that such lines and commitments are occasionally offered by financial institutions as a marketing device and accepted by corporations without any intention of use and not as part of their financing plan. Disclosure of such lines is not contemplated by this rule.

Unused lines disclosed as supporting commercial paper or other debt arrangements should include only usable lines. For this purpose usable lines are construed to be total lines used to support commercial paper less lines needed to meet "clean-up" provisions of a borrowing arrangement. Such provisions require borrowers to retire credit extended at a bank or banks at some specified interval for a specified period. Total lines outstanding are therefore not necessarily a measure of the total credit available on a continuing basis. Similarly, if a corporation has lines arranged with several banks which in total exceed borrowing levels permitted under existing lending agreements, disclosure should be limited to usable amounts.

Rules 5-02-29 and 5-02-32 would include disclosure of commitments such as standby commitments, commitments for future disbursements, and unused revolving credits maturing after one year.

Responsibilities. The registrant is responsible for preparing financial statement disclosure of short-term interest rates, compensating balances, unused confirmed lines of credit, commercial paper and other disclosures as specified in these rules and guidelines. The independent accountant has the responsibility of satisfying himself that the disclosure is adequate. When arrangements such as compensating balances and unused confirmed lines of credit exist, their determination and verification would be facilitated and more readily substantiated if the borrower set forth the basis

of the mutual understanding in a letter submitted to the lender (or potential lender) with a request for confirmation.

The amendments to Regulation S-X have been adopted pursuant to authority conferred on the Commission by the Securities Act of 1933, particularly Sections 6, 7, 8, 10 and 19(a) thereof; the Securities Exchange Act of 1934, particularly Sections 12, 13, 15(d), and 23(a) thereof; the Public Utility Holding Company Act of 1935, particularly Sections 5(b), 14 and 20(a) thereof; and the Investment Company Act of 1940, particularly Sections 8, 30, 31(c) and 38(a) thereof.

(Secs. 6, 7, 8, 10, 19(a), 48 Stat. 78, 79, 81, 85, secs. 205, 209, 48 Stat. 906, 908, sec. 8, 68 Stat. 885 (15 U.S.C. 77f, 77g, 77h, 77i, 77e); sec. 12, 13, 15(d), 23(a), 48 Stat. 892, 894, 895, 901, secs. 3, 8, 49 Stat. 1377, 1379, secs. 3, 4, 6, 10, 78 Stat. 565, 569, 570, 580, secs. 1, 2, 84 Stat. 1497 (15 U.S.C. 78l, 78m, 78o(d), 78w); secs. 5(b), 14, 20(a), 49 Stat. 812, 827, 833 (15 U.S.C. 79e, 79n, 79t); secs. 8, 30, 31(c), 33(a), 54 Stat. 803, 836, 838, 841, sec. 3(c), 84 Stat. 1415 (15 U.S.C. 80a-8, 80a-29, 80a-30(c), 80a-37(a)).

Effective dates. The above amendments to Rules 5-02-1, 5-02-18, 5-02-25, 5-02-29, and 5-02-32 of Regulation S-X shall be applicable to financial statements filed after December 31, 1973, for periods beginning on or after December 30, 1972. Requirements for disclosure of compensating balances as stated in Rule 5-02-1 prior to this release are deferred until December 31, 1973, at which time these amendments shall take effect.

By the Commission.

[SEAL] SHIRLEY E. HOLLIS,
Acting Secretary.

NOVEMBER 13, 1973.

[FR Doc.73-24936 Filed 11-23-73;8:45 am]

Title 24—Housing and Urban Development
CHAPTER IX—OFFICE OF INTERSTATE
LAND SALES REGISTRATION, DEPARTMENT
OF HOUSING AND URBAN DEVELOPMENT; CORRECTION

[Docket No. R-73-228]

LAND REGISTRATION, ADVERTISING,
SALES PRACTICES, POSTING OF NOTICE
OF SUSPENSION AND FORMAL PROCEDURES

On September 4, 1973 the Office of Interstate Land Sales Registration published regulations in the FEDERAL REGISTER (38 FR 23866-23909). Several typographical and printing errors were made in the publication. This amendment corrects those errors and includes some minor clarification changes.

A change in § 1700.30(b) is made to change the hours during which a Statement of Record may be filed or reviewed. The change is necessary to allow time for processing incoming materials received during the day.

A change is made in the table of contents, Part 1710, to delete the caption for the effective date. The effective date of the Regulations pertains to all of the

parts and appears at the end of the Regulations, following § 1720.530.

Sections 1710.10, 1710.11, 1710.13, 1710.14, 1710.15, and 1715.5 have been changed to clarify that if a subdivision is exempt, the developer is not required to comply with the Advertising, Sales Practices, and Posting of Notice of Suspension Regulations.

Part VIC.1. of § 1710.105 has been changed to clarify the instances when the waiver of Purchaser's Revocation Rights form is required to be used. The sample form of the Waiver of Purchaser's Revocation Rights was supposed to have appeared on the next full page of the Regulations. Since the form was printed in the adjacent column of the Regulations in error and a revision would require the rearrangement of the printing of the remainder of the Regulations, the language referencing the form has been changed to correct the reference and to show that the form is not in the size in which it is intended to be reproduced.

Part XLC.3. of § 1710.105 has been changed so that the time requirement for the preparation of pro forma financial statements will be consistent with that set forth in Parts VIII.A. and E. of that section.

In Paragraph 2 of Part B, § 1710.110, the size of the paper to be used in printing the Property Report has been changed to allow the size of the paper to be no less than 8 by 10½ inches and no more than 8½ by 14 inches.

The sample form of the cover sheet of the Property Report as referenced in § 1710.110, Part B, Paragraph 4 (38 FR 23892) was to appear on the next full page of the Regulations. Since the form was printed in the adjacent columns in error and a revision would require the rearrangement of the printing of the remainder of the Regulations, the language referencing the form has been changed to correct the reference and to show that the form is not in the size in which it is to be reproduced.

In Paragraph 4 of Part D, § 1710.110, the instruction was revised to clarify that it is to apply to all types of newly formed legal entities, whether incorporated or not.

Section 1710.115 is revised to change the title "State Property Report Disclaimer" to "Property Report." The first paragraph of the disclaimer identifies the State Property Report as HUD's Property Report on the subdivision. This change will make the disclaimer consistent with the advertising disclaimer set forth in § 1715.10 of the Regulations and will answer inquiries from consumers with respect to whether the State Property Report is in fact the document referred to in the advertising. The section has also been modified to make it clear that the OILSR receipt is required and that the document be on a separate page. The requirements as to size have been relaxed so that paper no smaller than 8½ by 10 inches and no larger than 8½ by 14 inches in size is acceptable. The instructions in § 1710.110 for the preparation of the Property Report disclaimer are in-

corporated by reference so that the preparation and presentation of this document will be consistent with the Property Reports prepared pursuant to that section. The paragraphs in the disclaimer have been rearranged to make them consistent with the Property Report disclaimer in § 1710.110 of the Regulations.

Section 1710.120, section I—State Filings, is revised to clarify that the heading to the format for the Statement of Record is to be included on all state filings.

Section 1715.5 is revised to clarify that the advertising and sales practices regulations are applicable to state filings made pursuant to §§ 1710.20 and 1710.25 of the Regulations. Section 1710.20(d) provides for state filings, and the reference to that section was felt to be sufficient. The Office has received several calls on this subject, and the section has been revised to make it clear that developers who have submitted state filings must comply with the provisions of Part 1715.

Since this amendment is solely for the purpose of correction and clarification, notice and public procedure upon this amendment are not required and good cause exists for making this amendment effective on December 1, 1973, the effective date of the new regulations.

CHANGES

1. The title to the Regulations is revised to read as follows: Land Registration, Advertising, Sales Practices, Posting of Notice of Suspension, and Formal Procedures.

PREAMBLE

The following corrections are made in the preamble to the Regulations:

1. The paragraph in the preamble which discusses the waiver of purchaser's revocation rights, is revised to read as follows:

"Waiver of purchaser's revocation rights is added to Part VIC.1. and the phrase is required to be capitalized. The waiver informs purchasers of their right to void * * * (38 FR 23868).

2. In the ninth line of the paragraph in the preamble which discusses the changes in Part XIV of § 1710.105 the words "financial required to be audited" are changed to read "financial statements were required to be audited" and "or" at the end of line 21 is changed to read "and". (38 FR 23870)

The following corrections are made in the Regulations:

PART 1700—INTRODUCTION

1. The table of contents for this part (38 FR 23874) shall be amended to add the following captions at the end thereof:

Sec.
1700.95 Assistant Deputy Administrator.
1700.100 Separability of Provisions.

2. The following correction is made in § 1700.30(b). In the last sentence of that paragraph the time of 8:45 a.m. to 5:15 p.m. is deleted, and the time of 9:00 a.m. to 4:15 p.m. is inserted in lieu thereof (38 FR 23875).

PART 1710—LAND REGISTRATION

1. The table of contents for this Part (38 FR 23876) is amended to delete the following caption from the end thereof: "1710.130 Effective date."

§ 1710.10 [Amended]

2. In § 1710.10, introductory sentence, the word "part" is changed to read "chapter" (38 FR 23876).

§ 1710.11 [Amended]

3. In § 1710.11, introductory sentence, the word "part" is changed to read "chapter" (38 FR 23876).

§ 1710.13 [Amended]

4. In § 1710.13, introductory sentence, the word "part" is changed to read "chapter" (38 FR 23877).

§ 1710.14 [Amended]

5. In § 1710.14(a), introductory sentence, the word "part" which is used three times in that sentence is changed to read "chapter" (38 FR 23877).

§ 1710.15 [Amended]

6. In § 1710.15, introductory sentence, the last word "part" is changed to read "chapter" (38 FR 23877).

§ 1710.45 [Amended]

7. In paragraph (b)(1), seventh line, of § 1710.45, change the word "untrue" to read "untrue" (38 FR 23880).

§ 1710.105 [Amended]

8. The following corrections are made in § 1710.105:

a. In the portion of § 1710.105 which is designated as "Instructions for Completion of Statement of Record" the following correction is made in paragraph F.: The words "Part IV E. 1. and 2." are changed to read "Part IV E. 1. and 2." and the words "Part VI.1. and 3., and" are changed to read "Part VI.C.1. and 3., and" (38 FR 23883).

b. In Part II C.1. the word "indicated" is changed to read "indicted" (38 FR 23884).

c. In the caption to Part IV the word "license" is changed to read "licenses" (38 FR 23884).

d. In Part IV.C.1. the last sentence of the last paragraph is revised to read as follows: "If they are existing, state whether temporary (estimate duration) or permanent." (38 FR 23884).

e. In Part IV.D.8. in the thirteenth line of that paragraph, insert a comma between the words "dredge" and "bulkhead" (38 FR 23885).

f. In Part VI.C.1., the fifth paragraph relating to the purchaser's acknowledgements, shall be revised to read as follows:

If the optional language in the preceding paragraph is used by the developer, the purchaser's acknowledgements, if any, shall be made on the following WAIVER OF PURCHASER'S REVOCATION RIGHTS form which shall be prepared as a separate page from those set forth above. The form shall be prepared in accordance with the following text and instructions and with the exception of size shall be nearly identical to the sample form printed herein and titled WAIVER OF PURCHASER'S REVOCATION

RIGHTS. If the optional language in the preceding paragraph is not used, this form shall not be used. (38 FR 23886).

g. In Part VIII.A.2., fifteenth line, the words "Part XI. C." are changed to read "Part XI. C." (38 FR 23887).

h. In Part IX. the last sentence of the introductory paragraph is revised to read as follows: "Each facility shall be identified. The facilities shall be listed sequentially and the following questions shall be answered for each facility:" (38 FR 23889).

i. In the fifth line of Part XI. C. 3., change the words "not earlier than the 60th day" to read "not earlier than the 180th day" (38 FR 23889).

j. In Part XIV.A. the words "equals \$500,000 or less and contains" as set forth in the twenty-fifth and twenty-sixth lines are changed to read as follows: "equals \$500,000 or less and the subdivision contains" (38 FR 23890).

§ 1710.110 [Amended]

9. The following corrections are made in § 1710.110:

a. Part A. Format, Paragraph 2, is revised to add the following language at the end thereof: "b. This offering consists of _____" (38 FR 23890).

b. In Part A. Format, Paragraph 18, the current paragraph is deleted and the following paragraph is inserted in lieu thereof:

18. Has land in the subdivision been platted of record? Yes or No? If not, has it been surveyed? Yes or No? If not, state estimated cost to buyer to obtain a survey. (38 FR 23891).

c. In Part B. Technical Instructions for Completing Property Report and Lease Addendum, Paragraph 2., fifth and sixth lines, the words "approximately 8½ by 11 inches in size" are changed to read "of a size no smaller than 8 by 10½ inches and no larger than 8½ by 14 inches." (38 FR 23891).

d. In Part B. Technical Instructions for Completing Property Report and Lease Addendum, Paragraph 4., the first sentence is revised to read as follows: "The notice and disclaimer, Paragraph 1., and Paragraph 2 and 2.a., of the Property Report shall be printed on the top four-fifths of the first page (cover sheet) of the Property Report and with the exception of size shall be in a form nearly identical to that printed herein, with the additional requirement * * * (38 FR 23891-23892).

In the receipt on the sample form of the cover sheet referred to in the above referenced paragraph the words "Office of Interstate Land Registration" shall be changed to read "Office of Interstate Land Sales Registration" (38 FR 23892).

e. In Part B. Technical Instructions for Completing Property Report and Lease Addendum, Paragraph 5., the word "2½ inches" are changed to read "one-fifth" and the following sentence is added at the end of the paragraph: "The developer may use an identical copy of the full first page (cover sheet) of the Property Report as the overlay if he so desires." (38 FR 23892).

f. In Part B. Technical Instructions for Completing Property Report and Lease Addendum, Paragraph 6., the words "2½ inches by 8½ inches and" shall be deleted (38 FR 23892).

g. In Part B. Technical Instructions for Completing Property Report and Lease Addendum, Paragraph 13, twenty-third line, the word "obligation" is changed to read "obligation" (38 FR 23893).

h. In Part C. Instructions for Answers to Paragraphs in the Property Report, Paragraph 8.b., the last line of that paragraph, the word "purchase" is changed to read "purchaser" (38 FR 23893).

i. In Part C. Instructions for Answers to Paragraphs in the Property Report, Paragraph 10., Subparagraph b.1.v., the third line, the word "rot" is changed to read "not" (38 FR 23895).

j. In Part C. Instructions for Answers to Paragraphs in the Property Report, Paragraph 10., Subparagraph b.5.iii., the words "disposal it to" are changed to read "disposal is to" (38 FR 23895).

k. In Part C. Instructions for Answers to Paragraphs in the Property Report, Paragraph 11., the last ten lines of that paragraph are revised to read as follows: "the Statement of Record. If such documentation is unavailable, the answer to this question shall include the following statement:

"The developer has not obtained an engineer's report or a hydrological survey indicating the source and quantity of water in the subdivision and accordingly, there is no assurance that a sufficient quantity of water will be available to serve the anticipated population of the area." (38 FR 23895).

l. In Part C. Instructions for Answers to Paragraphs in the Property Report, last sentence of that part, the word "reproduction" is changed to read "reproduction" (38 FR 23896).

m. In Part D. Additional paragraphs to be added to the property report in special circumstances, additional paragraph 4., the word "corporation" which appears twice in that paragraph is changed to "entity" (38 FR 23896).

§ 1710.115 [Amended]

10. In § 1710.115, first line, the word "filling" is changed to read "filing" (38 FR 23896). In the eighth line, the words "STATE PROPERTY REPORT DISCLAIMER", which is the title to the statement to be delivered to the purchaser, are changed to read "PROPERTY REPORT."

The title to that statement would then appear as follows:

PROPERTY REPORT

NOTICE AND DISCLAIMER BY OFFICE OF * * * (38 FR 23896).

The second paragraph of the disclaimer which begins with the words "The Interstate Land Sales Full Disclosure Act * * *" shall be divided into two paragraphs which shall appear as follows:

"The Interstate Land Sales Full Disclosure Act specifically prohibits any representation to the effect that the Federal Government has in any way passed upon the merits of, or given approval to this

subdivision, or passed upon the value, if any, of the property.

"It is unlawful for anyone to make, or cause to be made to any prospective purchaser, any representation contrary to the foregoing or any representations which differ from the Statements in this Property Report. If any such representations are made, please notify the Office of Interstate Land Sales Registration at the following address:

Office of Interstate Land Sales Registration, HUD Building, 451 Seventh Street SW., Washington, D.C. 20410."

The fifth and sixth paragraphs of the disclaimer shall be combined into one paragraph which shall appear as follows:

"Inspect the property and read all documents. Seek professional advice. Unless you received this Property Report prior to or at the time you enter into a contract, you may void the contract by notice to the seller."

The last paragraph of that section is deleted and the following language is inserted in lieu thereof:

IMPORTANT READ CAREFULLY

Name of subdivision:

By signing this receipt you acknowledge that you have received a copy of the Property Report prepared pursuant to the Rules and Regulations of the Office of Interstate Land Sales Registration, U.S. Department of Housing and Urban Development.

Received by _____
Street Address _____
Date _____
City _____ State _____
ZIP _____

Notwithstanding your signature by which you acknowledged that you received the Property Report you still have other important rights under the Interstate Land Sales Pull Disclosure Act.

The page containing the above disclaimer shall be a separate page and it shall be prepared in the format required by § 1710.110, Part B. 2., 4., 5. and 6." (38 FR 23896).

§ 1710.120 [Amended]

11. In § 1710.120, first line, the word "filling" is changed to read "filing" (38 FR 23896).

12. In § 1710.120, section I, State Filings, the words "set forth in § 1710.105 for Part I." are changed to read "set forth in § 1710.105 for the heading to the format, Part I." (38 FR 23896).

PART 1715—ADVERTISING, SALES PRACTICES, POSTING OF NOTICE OF SUSPENSION

§ 1715.5 [Amended]

1. Section 1715.5 (a) (2) is revised to read "(2) which by such statement or pictorial representation of any kind, or by omission thereof, in this light of applicable circumstances, is misleading or . . ."

2. In § 1715.5(a), the following language is to be deleted: "or (4) which differs materially from the information contained in a statement of reservations, restrictions, taxes, and assessments filed pursuant to §§ 1710.11 and 1710.102 of this chapter." The following additional

words are to be added in lieu thereof: "or in state filings made pursuant to § 1710.25 of this chapter." (38 FR 23897).

§ 1715.10 [Amended]

3. In § 1715.10(a) the last paragraph is revised to read as follows: "'Obtain the HUD Property Report from developer and read it before signing anything. HUD neither approves the merits of the offering nor the value, if any, of the property.'" (38 FR 23978).

4. In § 1715.10(b) the last paragraph is revised to read as follows: "'Obtain the HUD Property Report from the developer and read it before signing anything. HUD neither approves the merits of the offering nor the value, if any, of the property.'" (38 FR 23897).

PART 1720—FORMAL PROCEDURES AND RULES OF PRACTICE

§ 1720.40, 1720.380 and 1720.530 [Amended]

1. In § 1720.40 (b), fifth line, the words "by in" shall be changed to read "by in-" (38 FR 23900).

2. In § 1720.380, third line, the words "wering brief" are changed to read "swering brief" (38 FR 23907).

3. The effective date provision which follows § 1720.530 of the Regulations beginning with the fourth line on page 23909 is revised to read as follows:

to bring the whole filing or consolidation into compliance with these regulations with the exception that Part II., subparts A. and B., Part IV.E., subparts 1. and 2. and Part V. of the Statement of Record, which may be retained in their original form if the amendments to these parts would only be the result of the new regulations. Consolidations may be updated by including the information required by the new regulations in the last consolidation on which there is an effective Property Report or by filing a new consolidation in accordance with these regulations.

(Section 7(d) of the Department of Housing and Urban Development Act, 79 Stat. 670 (42 U.S.C. 3535(d), 1419), 82 Stat. 598 (15 U.S.C. 1718), Secretary's delegation of authority published at 37 FR 5071.)

Effective date. This correcting amendment is effective December 1, 1973.

Issued at Washington, D.C., November 20, 1973.

GEORGE K. BERNSTEIN,
Interstate Land
Sales Administrator.

[FR Doc.73-24977 Filed 11-23-73;8:45 am]

Title 27—Alcohol, Tobacco Products and Firearms

CHAPTER I—BUREAU OF ALCOHOL, TOBACCO AND FIREARMS, DEPARTMENT OF THE TREASURY

SUBCHAPTER F—PROCEDURES AND PRACTICES [T.D. ATF-6]

PART 70—PROCEDURE AND ADMINISTRATION

The following regulations are hereby prescribed as Part 70 of Title 27 of the Code of Federal Regulations (a portion of the CFR devoted exclusively to alco-

hol, tobacco, firearms, and explosives matters, as administered and enforced by the Bureau of Alcohol, Tobacco and Firearms). These regulations, which were formerly included in 26 CFR Part 301 (a portion of the CFR currently devoted to both Internal Revenue and Bureau of Alcohol, Tobacco and Firearms matters), set forth the procedural and administrative rules of the Bureau relating to: the issuance and enforcement of summonses; examination of books of accounts and witnesses; administration of oaths; entry of premises for examination of taxable objects; granting of rewards for information; canvassing of regions for taxable objects and persons; and the authority of officers of the Bureau. At a later date additional provisions, based on those in 26 CFR Part 301 which still have application to Bureau activities, will be published in 27 CFR Part 70.

1. The regulations in this part supersede that portion of 26 CFR Part 301 under the center headnote of "Discovery of Liability and Enforcement of Title" embracing §§ 301.7601 through 301.7655, to the extent that it applied to laws formerly administered by the Alcohol, Tobacco, and Firearms Division of the Internal Revenue Service and as of July 1, 1972, administered by the Bureau of Alcohol, Tobacco and Firearms, under Treasury Department Order No. 221.

2. These regulations shall not affect any act done or any liability or right accruing, or accrued, or any suit or proceeding had or commenced before the effective date of these regulations.

3. The regulations in this part shall become effective on November 26, 1973.

Subpart A—Scope

Sec. 70.1 General.

Subpart B—Definitions

70.11 Meaning of terms.

Subpart C—Discovery of Liability and Enforcement of Laws

EXAMINATION AND INSPECTION

- 70.21 Canvass of regions for taxable persons and objects.
- 70.22 Examination of books and witnesses.
- 70.23 Service of summonses.
- 70.24 Enforcement of summonses.
- 70.25 Time and place of examination.
- 70.26 Entry of premises for examination of taxable objects.
- 70.27 Examination of records and objects.
- 70.28 Authority of enforcement officers of the Bureau.

GENERAL POWERS AND DUTIES

- 70.35 Authority to administer oaths and certify.
- 70.36 Rewards for information relating to violations of tax laws administered by the Bureau.

POSSESSIONS

- 70.41 Shipments to the United States.
 - 70.42 Shipments from the United States.
- AUTHORITY: (26 U.S.C. 7805, 18 U.S.C. 925, 847); 68A Stat. 917, 82 Stat. 234, 84 Stat. 959. Statutory provisions interpreted or applied are cited to text in parentheses.

Subpart A—Scope

§ 70.1 General.

This part sets forth the procedural and administrative rules of the Bureau of Alcohol, Tobacco and Firearms for the issuance and enforcement of summonses, examination of books of account and witnesses, administration of oath, entry of premises for examination of taxable objects, granting of rewards for information, canvass of regions for taxable objects and persons, and authority of officers of the Bureau.

Subpart B—Definitions

§ 70.11 Meaning of terms.

When used in this part and in forms prescribed under this part, where not otherwise distinctly expressed or manifestly incompatible with the intent thereof, terms shall have the meaning ascribed in this section. Words in the plural form shall include the singular, and vice versa, and words imparting the masculine gender shall include the feminine. The terms "includes" and "including" do not exclude things not enumerated which are in the same general class.

Bureau. The Bureau of Alcohol, Tobacco and Firearms, Department of the Treasury, Washington, D.C. 20226.

CFR. The Code of Federal Regulations.

Director. The Director, Bureau of Alcohol, Tobacco and Firearms.

Regional Director. A Regional Director who is responsible to, and functions under the direction and supervision of, the Director, Bureau of Alcohol, Tobacco and Firearms.

U.S.C. The United States Code.

Subpart C—Discovery of Liability and Enforcement of Laws

EXAMINATION AND INSPECTION

§ 70.21 Canvass of regions for taxable persons and objects.

Each regional director shall, to the extent he deems it practicable, cause officers or employees under his supervision and control to proceed, from time to time, through his region and inquire after and concerning all persons therein who may be liable to pay any tax, imposed under 26 U.S.C. Subtitle E, and all persons owning or having the care and management of any objects with respect to which such tax is imposed.

(68A Stat. 901 (26 U.S.C. 7601).)

§ 70.22 Examination of books and witnesses.

(a) *In general.* For the purpose of ascertaining the correctness of any return, making a return where none has been made, determining the liability of any person for any tax imposed under 26 U.S.C. Subtitle E (including any interest, additional amount, addition to the tax, or civil penalty) or the liability at law or in equity of any transferee or fiduciary of any person in respect of any such tax, or collecting any such liability, any authorized officer or employee of the Bureau may examine any books, papers, records or other data which may

be relevant or material to such inquiry; and take such testimony of the person concerned, under oath, as may be relevant to such inquiry.

(b) *Summonses.* For the purposes described in paragraph (a) of this section the officers and employees of the Bureau designated in paragraph (c) of this section are authorized to summon the person liable for tax or required to perform the act, or any officer or employee of such person, or any person having possession, custody, or care of books of accounts containing entries relating to the business of the person liable for tax or required to perform the act, or any person deemed proper, to appear before a designated officer or employee of the Bureau at a time and place named in the summons and to produce such books, papers, records, or other data, and to give such testimony, under oath, as may be relevant or material to such inquiry; and take such testimony of the person concerned, under oath, as may be relevant or material to such inquiry. The officers and employees designated in paragraph (c) of this section may designate any other employee of the Bureau as the individual before whom a person summoned pursuant to 26 U.S.C. 7602 shall appear. Any such other employee, when so designated in a summons, is authorized to take testimony under oath of the person summoned and to receive and examine books, papers, records, or other data produced in compliance with the summons. The authority to issue a summons may not be redelegated.

(c) *Persons who may issue summonses.* The following officers and employees of the Bureau are authorized to issue summonses pursuant to 26 U.S.C. 7602:

- (1) Regional directors; and
- (2) Office of Inspection: Assistant Director, Deputy Assistant Director, and regional inspectors.

(68A Stat. 901; (26 U.S.C. 7602).)

§ 70.23 Service of summonses.

(a) *In general.* A summons issued under 26 U.S.C. 7602 shall be served by an attested copy delivered in hand to the person to whom it is directed, or left at his last and usual place of abode. The certificate of service signed by the person serving the summons shall be evidence of the facts it states on the hearing of an application for the enforcement of the summons. When the summons requires the production of books, papers, records, or other data, it shall be sufficient if such books, papers, records, or other data are described with reasonable certainty.

(b) *Persons who may serve summonses.* The following officers and employees of the Bureau are authorized to serve a summons issued under 26 U.S.C. 7602:

- (1) The officers and employees designated in paragraph (c) of § 70.22; and
- (2) Assistant regional directors; chiefs, field operations; area supervisors and inspectors, Regulatory Enforcement; inspectors, Office of Inspection; and all special agents, Criminal Enforcement.

The authority to serve a summons may be redelegated only by the Assistant Director, Office of Inspection, and regional directors, to officers and employees under their jurisdiction.

(68A Stat. 902, as amended; (26 U.S.C. 7603).)

§ 70.25 Enforcement of summonses.

(a) *In general.* Whenever any person summoned under 26 U.S.C. 7602 neglects or refuses to obey such summons, or to produce books, papers, records, or other data, or to give testimony, as required, application may be made to the judge of the district court or to a U.S. magistrate for the district within which the person so summoned resides or is found for an attachment against him as for a contempt.

(b) *Persons who may apply for an attachment.* The officers and employees of the Bureau designated in paragraph (c) of § 70.22 are authorized to apply for an attachment as provided in paragraph (a) of this section. The authority to apply for an attachment for the enforcement of a summons may not be redelegated.

(68A Stat. 902, as amended (26 U.S.C. 7604).)

§ 70.25 Time and place of examination.

(a) *Time and place.* The time and place of examination pursuant to the provisions of 26 U.S.C. 7602 shall be such time and place as may be fixed by an officer or employee of the Bureau and as are reasonable under the circumstances. The date fixed for appearance before an officer or employee of the Bureau shall not be less than 10 days from the date of the summons.

(b) *Restrictions on examination of taxpayer.* No taxpayer shall be subjected to unnecessary examination or investigations, and only one inspection of a taxpayer's books of account shall be made for each taxable year unless the taxpayer requests otherwise or unless an authorized internal revenue or Bureau officer, after investigation, notifies the taxpayer in writing that an additional inspection is necessary.

(68A Stat. 902, as amended (26 U.S.C. 7605).)

§ 70.26 Entry of premises for examination of taxable objects.

(a) *General.* Any officer of the Bureau may, in the performance of his duty, enter in the daytime any building or place where any articles or objects subject to tax are made, produced, or kept, so far as it may be necessary for the purpose of examining said articles or objects and also enter at night any such building or place, while open, for a similar purpose.

(b) *Distilled spirits plants.* Any officer of the Bureau may, at all times, as well by night as by day, enter any plant or any other premises where distilled spirits are produced or rectified, or structure or place used in connection therewith for storage or other purposes; to make examination of the materials, equipment and facilities thereon; and make such gauges and inventories as he deems

necessary. Whenever any Bureau officer, having demanded admittance, and having declared his name and office, is not admitted to such premises by the proprietor or other person having charge thereof, he may at all times, use such force as is necessary for him to gain entry to such premises.

(c) *Authority to break up grounds.* Any officer of the Bureau, and any person acting in his aid, may break up the ground on any part of a distilled spirits plant, or any other premises where spirits are produced or rectified, or any ground adjoining or near to such plant or premises, or any wall or partition thereof, or belonging thereto, or other place, to search for any pipe, cock, private conveyance, or utensil; and, upon finding any such pipe or conveyance leading therefrom or thereto, to break up any ground, house, wall, or other place through or into which such pipe or other conveyance leads, and to break or cut away such pipe or other conveyance, and turn any cock, or to determine whether such pipe or other conveyance conveys or conceals any spirits, mash, wort, or beer, or other liquor, from the sight or view of the officer, so as to prevent or hinder him from taking a true account thereof.

(68A Stat. 903, 72 Stat. 1357 (26 U.S.C. 7606, 5203).)

§ 70.27 Examination of records and objects.

Any officer of the Bureau may enter, during business hours, the premises of any regulated establishment for the purpose of inspecting and examining any records, articles, or other objects required to be kept by such establishment under 18 U.S.C. Chapter 40 or 44, or 26 U.S.C. Chapter 51, 52, or 53, or regulations issued pursuant thereto.

(68A Stat. 715, as amended, 903, 72 Stat. 1348, 1361, 1373, 1381, 1390, 1391, 1395, 82 Stat. 231, as amended, 84 Stat. 955; (26 U.S.C. 5741, 7606, 5146, 5207, 5275, 5367, 5415, 5504, 5555, 18 U.S.C. 923, 843).)

§ 70.28 Authority of enforcement officers of the Bureau.

Any special agent or other officer of the Bureau by whatever term designated, whom the Director or a regional director charges with the duty of enforcing any of the criminal, seizure, or forfeiture provisions of the laws administered and enforced by the Bureau pertaining to commodities subject to regulation by the Bureau, the enforcement of which such officers are responsible, may perform the following functions:

(a) Carry firearms;

(b) Execute and serve search warrants and arrest warrants, and serve subpoenas and summonses issued under authority of the United States;

(c) In respect to the performance of such duty, make arrests without warrant for any offense against the United States committed in his presence, or for any felony cognizable under the laws of the United States if he has reasonable grounds to believe that the person to be arrested has committed, or is committing, such felony; and

(d) In respect to the performance of such duty, make seizures of property subject to forfeiture to the United States.

(53 Stat. 1291, 62 Stat. 840, 68 Stat. 848, as amended, 72 Stat. 1429, as amended, 82 Stat. 233, as amended, 84 Stat. 956 (49 U.S.C. 782, 18 U.S.C. 3615, 22 U.S.C. 1934, 26 U.S.C. 7608, 18 U.S.C. 924, 844).)

GENERAL POWERS AND DUTIES

§ 70.35 Authority to administer oaths and certify.

The officers and employees of the Bureau designated in paragraph (b) of § 70.23 are authorized to administer such oaths or affirmations and to certify to such papers as may be necessary under the tax laws administered by the Bureau, the Federal Alcohol Administration Act, or regulations issued thereunder, except that the authority to certify shall not be construed as applying to those papers or documents the certification of which is authorized by separate order or directive. The authority to administer oaths and to certify may be redelegated only by the Assistant Director, Office of Inspection, and regional directors, to officers and employees under their jurisdiction.

(68A Stat. 904 (26 U.S.C. 7622).)

§ 70.36 Rewards for information relating to violations of tax laws administered by the Bureau.

(a) *In general.* A regional director may approve such reward as he deems suitable for information that leads to the detection and punishment of any person guilty of violating any tax law administered by the Bureau or conniving at the same. The rewards provided for by 26 U.S.C. 7623 are limited in their aggregate to the sum appropriated therefor and shall be paid only in cases not otherwise provided for by law.

(b) *Eligibility to file claim for reward.*—(1) *In general.* Any person, other than certain present or former federal employees (see subparagraph (2) of this paragraph), who submits, in the manner set forth in paragraph (d) of this section, information relating to the violation of tax laws administered and enforced by the Bureau, is eligible to file a claim for reward under 26 U.S.C. 7623.

(2) *Federal employees.* No person who was an officer or employee of the Department of the Treasury at the time he came into possession of information relating to violations of tax laws administered by the Bureau, or at the time he divulged such information, shall be eligible for reward under 26 U.S.C. 7623 and this section. Any other federal employee, or former federal employee, is eligible to file a claim for reward if the information submitted came to his knowledge other than in the course of his official duties.

(3) *Deceased informants.* A claim for reward may be filed by an executor, administrator, or other legal representative on behalf of a deceased informant if, prior to his death, the informant was eligible to file a claim for such reward under 26 U.S.C. 7623 and this section. Certified copies of the letters testamentary, letters of administration, or other similar evidence must be annexed to such a claim for reward on behalf of a deceased informant in order to show the authority

of the legal representative to file the claim for reward.

(c) *Amount and payment of reward.* All relevant factors, including the value of the information furnished in relation to the facts developed by the investigation of the violation, shall be taken into account by a regional director in determining whether a reward shall be paid, and, if so, the amount thereof. The amount of a reward shall represent what the regional director deems to be adequate compensation in the particular case, normally not to exceed 10 percent of the additional taxes, penalties, and fines which are recovered as a result of the information. No reward, however, shall be paid with respect to any additional interest that may be collected. Payment of a reward will be made as promptly as the circumstances of the case permit, but generally not until the taxes, penalties, or fines involved have been collected. However, the informant may waive any claim for reward with respect to an uncollected portion of the taxes, penalties, or fines involved, in which case the claim may be immediately processed. No person is authorized under these regulations to make any offer, or promise, or otherwise to bind a regional director with respect to the payment of any reward or the amount thereof.

(d) *Submission of information.* Persons desiring to claim rewards under the provisions of 26 U.S.C. 7623 and this section may submit information relating to violations of tax laws administered by the Bureau, in person, to the Office of the Director, Bureau of Alcohol, Tobacco and Firearms, Washington, D.C. 20226 or to the office of a regional director. If the information is submitted in person, either orally or in writing, the name and official title of the person to whom it is submitted and the date on which it is submitted must be included in the formal claim for reward.

(e) *Anonymity.* No unauthorized person shall be advised of the identity of an informant.

(f) *Filing claim for reward.* An informant who intends to claim a reward under 26 U.S.C. 7623 should notify the person to whom he submits his information of such intention, and must file a formal claim, signed with his true name, as soon after submission of the information as practicable. If other than the informant's true name was used in furnishing the information, the claimant must include with his claim satisfactory proof of his identity as that of the informant. Claim for reward under the provisions of 26 U.S.C. 7623 shall be made on Form 25. Form 25 should be obtained from offices where claims for reward may be submitted: these are offices of regional directors and the Office of the Director, Bureau of Alcohol, Tobacco and Firearms, Washington, D.C. 20226.

(68A Stat. 904 (26 U.S.C. 7623).)

POSSESSIONS

§ 70.41 Shipments to the United States.

For regulations under 26 U.S.C. 7652, see 26 CFR Part 250 relating to liquors and articles from Puerto Rico and the

Virgin Islands; and 26 CFR Part 275 relating to cigars, cigarettes, and cigarette papers and tubes.

(68A Stat. 907, as amended (26 U.S.C. 7652).)

§ 70.42 Shipments from the United States.

For regulations under 26 U.S.C. 7653, see 26 CFR Part 196 relating to stills; 26 CFR Part 252 relating to exportation of liquors; and 26 CFR Part 290, relating to exportation of cigars, cigarettes, and cigarette papers and tubes.

(68A Stat. 908, as amended; (26 U.S.C. 7633).)

Because this Treasury decision merely recodifies the portion of 26 CFR Part 301 entitled "Discovery of Liability and Enforcement of Title" into 27 CFR Part 70, it is found that it is unnecessary to issue this Treasury decision with notice and public procedure thereon under 5 U.S.C. 553(b), or subject to the effective date limitation of 5 U.S.C. 553(d). Accordingly, this Treasury decision shall become effective on November 26, 1973.

[SEAL] REX D. DAVIS,
Director, Bureau of Alcohol,
Tobacco and Firearms.

Approved: October 31, 1973.

EDWARD L. MORGAN,
Assistant Secretary of the
Treasury.

[FR Doc. 73-24990 Filed 11-23-73; 8:45 am]

Title 33—Navigation and Navigable Waters

**CHAPTER I—COAST GUARD,
DEPARTMENT OF TRANSPORTATION**

SUBCHAPTER A—GENERAL

[CGD 73-184R]

PART 1—GENERAL PROVISIONS

Delegation of Authority

The purpose of this amendment to the regulations that concern delegation of authority is to delegate from the Commandant, U.S. Coast Guard, to the Vice Commandant, U.S. Coast Guard, the authority to take final agency action under 46 CFR Subparts 137.25, 137.30, and 137.35, with respect to all matters except revocation proceedings.

The amendment in this document delegates to the Vice Commandant the authority to take final agency action on each petition to reopen a hearing or an appeal from a decision of an administrative law judge, under the authority of 46 CFR Subparts 137.25, 137.30, and 137.35, except on a petition or appeal in a case in which an order of revocation has been issued.

In a document that appears on page 32448 of this issue of the FEDERAL REGISTER, amendments are made to 46 CFR 1.10, 1.20, 1.23, 1.25, 137.01-5, and 137.02-1 to reflect the delegation made in this document.

Since the amendment in this document concerns rules of agency procedure, it is excepted from rulemaking procedures by 5 U.S.C. 553(b). Since the

amendment does not place an additional burden on any person, it may be made effective in less than 30 days.

In consideration of the foregoing, Part 1 of Title 33, Code of Federal Regulations, is amended as follows:

1. By adding a new section § 1.01-40, to follow § 1.01-30, to read as follows:

§ 1.01-40 Delegation to the Vice Commandant.

The Commandant delegates to the Vice Commandant authority to take final agency action under 46 CFR Subparts 137.25, 137.30, and 137.35 on each petition to reopen a hearing and on each appeal from a decision of an administrative law judge, except on a petition or appeal in a case in which an order of revocation has been issued. This delegation does not prevent the Vice Commandant from acting as Commandant, as prescribed in 14 U.S.C. 47(a), for all purposes of 46 CFR Part 137.

(R.S. 4450, as amended, sec. 5(b), 80 Stat. 935 (46 U.S.C. 239(j)), 49 U.S.C. 1654(b)); 14 CFR 400.43(a), 400.46.)

Effective date. This amendment shall become effective on November 29, 1973.

Dated: November 19, 1973.

C. R. BENDER,
Admiral, U.S. Coast Guard
Commandant.

[FR Doc. 73-24950 Filed 11-23-73; 8:45 am]

Title 46—Shipping

**CHAPTER I—COAST GUARD,
DEPARTMENT OF TRANSPORTATION**

**SUBCHAPTER A—PROCEDURES APPLICABLE TO
THE PUBLIC**

[CGD 73-183R]

**PART 1—ORGANIZATION, GENERAL
COURSE AND METHODS GOVERNING
MARINE SAFETY FUNCTIONS**

**SUBCHAPTER K—MARINE INVESTIGATIONS AND
SUSPENSION AND REVOCATION PROCEEDINGS**

**PART 137—SUSPENSION AND
REVOCATION PROCEEDINGS**

Delegation of Authority

The purpose of these amendments to the regulations concerned with the suspension and revocation proceedings is to take cognizance of the Vice Commandant's authority to take final agency action under 46 CFR Subparts 137.25, 137.30, and 137.35, with respect to all matters except petitions and appeals in cases in which an order of revocation has been issued.

In a document that appears on page 32448 of this issue of the FEDERAL REGISTER, the Commandant delegates to the Vice Commandant authority to take final agency action on each petition to reopen a hearing or an appeal from a decision of an Administrative Law Judge, under the authority of 46 CFR Subparts 137.25, 137.30, and 137.35, except on a petition or appeal in a case in which an order of revocation has been issued. This delegation is codified in 33 CFR 1.01-40. In order to reflect this delegation in Title 46 of the Code of Regulations, amendments are made in this document

to §§ 1.10, 1.20, 1.23, 1.25, 137.01-5, and 137.02-1.

Since the amendments in this document concern rules of agency procedure, they are excepted from rule making procedures by 5 U.S.C. 553(b). Since the amendments do not place an additional burden on any person, they may be made effective in less than 30 days.

In consideration of the foregoing, Chapter I of Title 46, Code of Federal Regulations is amended as follows:

1. By revising § 1.10 to read as follows:

§ 1.10 Suspension and revocation proceedings.

(a) The Commandant takes final agency action on each proceeding concerned with revocation.

(b) The Commandant in 33 CFR 1.01-40 delegates authority to the Vice Commandant to take final agency action under Subparts 137.25, 137.30, and 137.35 of this chapter on each proceeding except on a petition or appeal in a case in which an order of revocation has been issued.

(c) The Commandant assigns to his staff a Chief Administrative Law Judge who is an administrative law judge appointed under 5 U.S.C. 3105 and whose assignment is to:

(1) Act as adviser and special assistant to the Commandant on matters concerning the administration of hearings conducted under 46 U.S.C. 239 and 239b;

(2) Conduct hearings under 46 U.S.C. 239 and 239b;

(3) Train new administrative law judges assigned to conduct hearings under 46 U.S.C. 239 and 239b;

(4) Review the written decisions and orders of each administrative law judge assigned to conduct a hearing under 46 U.S.C. 239 and 239b; and

(5) Act as adviser to the Chief Counsel in preparation of the final action on proceedings conducted under Subparts 137.25, 137.30, and 137.35 of this chapter.

(d) The Chief Counsel of the Coast Guard, under the general direction and supervision of the Commandant, U.S. Coast Guard:

(1) Acts as an adviser and as a special assistant to the Commandant in matters of law; and

(2) Prepares for the consideration of the Commandant or the Vice Commandant, as appropriate, proposed decisions on cases on appeal or review in suspension and revocation proceedings.

§ 1.20 [Amended]

2. By amending § 1.20 as follows:

a. By revoking the second sentence in paragraph (c) (1) (ii).

b. By revoking the sixth and last sentences in paragraph (e) (2).

§ 1.23 [Amended]

3. By amending § 1.23(b) by adding the words, "with the authority to redelegate and authorize successive redelegations," to follow the words "Commandant, U.S. Coast Guard," in the second sentence.

4. By revising § 1.25(b) to read as follows:

§ 1.25 Judicial review.

(b) If the person found guilty of any offense fails to make a timely appeal, the decision of the administrative law judge is final and binding on the person charged as of the date that the decision is delivered to the person charged or his authorized representative.

5. By amending § 137.01-5 by adding paragraph (d) to follow paragraph (c) to read as follows:

§ 137.01-5 Assignment of functions.

(d) The Commandant in 33 CFR 1.01-40 delegates authority to the Vice Commandant to take final agency action under Subparts 137.25, 137.30, and 137.35 of this part on each petition to reopen a hearing and each appeal from a decision of an administrative law judge, except on a petition or appeal in a case in which an order of revocation has been issued. The delegation does not prevent the Vice Commandant from acting as Commandant, as prescribed in 14 U.S.C. 47(a), for all purposes of this part.

6. By revising § 137.02-1 to read as follows:

§ 137.02-1 Commandant.

For the purpose of this part, "Commandant" means the Commandant of the Coast Guard except that in Subparts 137.25, 137.30, and 137.35 of this chapter, the term means Vice Commandant of the Coast Guard in a proceeding involving final agency action on a petition to reopen a hearing or an appeal from a decision of an administrative law judge other than a case involving an order of revocation.

Effective date. These amendments shall become effective on November 29, 1973.

Dated: November 19, 1973.

C. R. BENDER,
Admiral, U.S. Coast Guard
Commandant.

[FR Doc.73-24949 Filed 11-23-73; 8:45 am]

Title 47—Telecommunication

CHAPTER I—FEDERAL COMMUNICATIONS COMMISSION

[FCC 73-1158; Docket No. 19547]

PART 2—FREQUENCY ALLOCATIONS AND RADIO TREATY MATTERS; GENERAL RULES AND REGULATIONS

Conformance with Revised Geneva Radio Regulations; Memorandum Opinion and Order

In the Matter of amendment of Part 2 of the Commission's rules to conform, to the extent practicable, with Geneva Radio Regulations, as revised by the Space WARC, Geneva, 1971.

1. The Commission, on July 26, 1973, adopted a Memorandum Opinion and Order which was published in the FEDERAL REGISTER on August 2, 1973 (38 FR 20618) and which amended footnote

NG105 to the Table of Frequency Allocations (§ 2.106 of the Commission's rules and regulations) to read as follows:

NG105 Pending adoption of specific rules concerning sharing of the band 11.7-12.2 GHz between the Broadcasting Satellite and Fixed-Satellite Services, systems in those Services may be authorized on a case-by-case basis subject to the condition that adjustments in certain systems design or technical parameters (including, but not limited to orbital locations, channel use, etc.) may become necessary during the system lifetime in order to accommodate use of the band by systems of the same or other service.

This action was in response to a Petition for Reconsideration of the Commission's action taken in the Report and Order in this proceeding on February 14, 1973 (38 FR 5502) which was filed by CML Satellite Corporation on March 28, 1973.

2. On August 17, 1973, the Association of Maximum Service Telecasters (AMST) filed a Petition for Reconsideration of the July 26, 1973, Memorandum Opinion and Order requesting modification of the revised footnote NG105 which, as modified, now permits authorization of systems in the broadcasting-satellite service on a case-by-case basis. AMST cites the need for consideration of the public impact of such a policy change in an appropriate rulemaking proceeding before any applications for a broadcasting-satellite systems can be considered, experimentally or otherwise. AMST also points out that such action is contrary to policy previously stated by the Commission in this proceeding and that no reason exists for taking such action at this time.

3. We agree in part with the arguments set forth by AMST. Our intent in modifying NG105 was to permit CML to proceed with the construction of a domestic fixed-satellite system in the band 11.7-12.2 GHz without foreclosing the development of a satellite broadcasting service in that band, should a viable system be developed and be deemed to be in the public interest, convenience, and necessity. It was also our intent to indicate that the 11.7-12.2 GHz band was available for the development of a broadcasting satellite system and that systems in the two services (i.e. fixed-satellite and broadcasting-satellite) would have to share the band to the extent of making whatever system modifications became necessary in order to do so. It was not intended, however, to circumvent a need for ascertainment of public need for a broadcasting-satellite service nor to foreclose development of public policy in that regard. To that extent therefore, the wording of footnote NG105, as adopted in the Memorandum Opinion and Order on July 26, 1973, was inadvertent. We do not however, construe this as prohibiting us from authorizing experimental broadcast operations in this band if we find it in the public interest to do so.

4. Accordingly, in order to clarify our intent, we are revising footnote NG105 to the Table of Frequency Allocations § 2.106, to read as follows:

§ 2.106 Table of Frequency Allocations.

NG105 Pending adoption of specific rules concerning sharing of the band 11.7-12.2 GHz between the Broadcasting-Satellite and Fixed-Satellite Services, systems in the latter Service may be authorized on a case-by-case basis subject to the condition that adjustments in certain system design or technical parameters (including but not limited orbital location, channel use, etc.) may become necessary during the system lifetime in order to accommodate use of the band by systems of the same or other service.

5. Accordingly, it is ordered, Pursuant to sections 4 and 303 of the Communications Act of 1934, as amended, that footnote NG105, § 2.106, of the Commission's rules and regulations is amended as reflected above effective January 2, 1974.

6. It is further ordered, That the Petition for Reconsideration filed by AMST is granted as reflected herein.

7. It is further ordered, That this proceeding is terminated.

Adopted: November 14, 1973.

Released: November 19, 1973.

(Secs. 4, 303, 48 Stat., as amended, 1066, 1082 (47 U.S.C. 154, 303))

FEDERAL COMMUNICATIONS COMMISSION,

[SEAL] VINCENT J. MULLINS,
Secretary.

[FR Doc.73-24982 Filed 11-23-73; 8:45 am]

[Docket No. 19734; FCC 73-1189]

PART 73—RADIO BROADCAST SERVICES

FM Broadcast Stations; Table of Assignments

In the matter of amendment of § 73.202(b), Table of Assignments, FM Broadcast Stations (Sioux Falls, South Dakota, and Windom, Minnesota).

1. The Commission has under consideration its Notice of Proposed Rule-making adopted May 9, 1973 (FCC 73-488, 38 FR 13389), inviting comments on a proposal to assign Class C Channel 284 to Sioux Falls, South Dakota, and to substitute Channel 232A for Channel 285A at Windom, Minnesota. This proceeding was instituted on the basis of a petition filed by John L. Breece (petitioner), licensee of AM Station KXRB (daytime-only) at Sioux Falls. There were no oppositions to the proposal. Supporting comments were filed by petitioner.

2. Sioux Falls has a population of 72,488,¹ is located 165 miles north northwest of Omaha, Nebraska, and is the seat of Minnehaha County which has a population of 95,209 persons. Sioux Falls has one Class A and three Class C FM channels (all of which are occupied), and six standard broadcast stations of which four operate unlimited time.

3. Petitioner states that Sioux Falls is the largest city in South Dakota; is the hub and trade center for a large re-

¹ All population figures cited are from 1970 U.S. Census.

gional area encompassing parts of three States; is situated in the richest part of the area so far as farming and livestock interests are concerned; and is a growth area which is adding at least a thousand residents per year and expanding economically. Petitioner states that although there are four FM stations in the Sioux Falls area, one of the Class C channels is operated in a non-profit, religiously-oriented manner, and the station operating on the Class A channel gives limited coverage of the rural area. The other two Class C stations, petitioner avers, are oriented primarily to the Sioux Falls city residents whereas there is a need for programming from the outlying towns and rural territory. He contends that as the licensee of Station KXRB, a daytime-only AM station, his programming is specially directed to and interested in the kind of area involved including country and western music, carefully prepared farm and livestock marketing reports, as well as public affairs and news offerings reflecting such interests. He also points out that KXRB is not only a daytime, but its pre-sunrise authority is only 46 watts so that the ability to deliver its unique and very pertinent programming to the region is sharply restricted. Petitioner expresses an intent to apply for the use of the channel and, if authorized, to construct a station which in addition to technical superiority, would enable him to offer his service on a full-time basis to the whole area, early in the morning, as well as in the evening and he will provide the only FM station in eastern South Dakota with this kind of program orientation.

4. Petitioner states that if Channel 285A, now assigned and unoccupied in Windom, Minnesota, were deleted from the FM Table, and if a site were chosen approximately 21 miles west northwest of Sioux Falls, then Class C Channel 284 could be utilized at Sioux Falls.² With

² Petitioner stated that it fully intended to construct an FM facility at the reference site stated in its March 1972 petition for rule making that would allow him to operate an FM facility at 100 kW ERP with a HAAT of at least 500 feet. Preliminary exhibits were prepared specifying a tower that would allow 500 feet and then submitted to the FAA for tentative approval. The FAA indicated that the tower height was too high from aeronautical considerations for this area and would approve a tower only if it was considerably shorter. Petitioner stated he knew he could not provide superior service with the shorter tower and therefore chose a new reference site approximately 4.35 miles due north of Humboldt, South Dakota, and located approximately 21.2 miles west northwest of Sioux Falls, South Dakota, which would qualify for a reasonably high tower. Due to this extensive move of reference site an additional study was made to determine if the site was compatible with respect to the spacing requirements.

this site location, Channel 284 would meet the rule requirement concerning spacing between co-channels and adjacent channels and could deliver a community-grade signal to Sioux Falls. Channel 232A could be assigned as a substitute at Windom, conforming with the Commission's minimum mileage separation rule.

5. The preclusion study showed that the proposed assignment of Channel 284 to Sioux Falls would foreclose future assignments on Channels 283, 284, 285A and 286. It would appear that since the precluded areas fall in the central and east central portions of South Dakota where few FM stations and/or allocations exist, there are a number of other channels available for assignment to communities located within the precluded areas. However, since the precluded area also included portions of southwestern Minnesota and northwestern Iowa, our Notice stated that information as to the availability of other channels to southwestern Minnesota and northwestern Iowa should be submitted. The Notice also pointed out that since Sioux Falls, with a population of 72,488, has been allocated its full quota of assignments, a substantial showing of need must be made. The Notice further stated that one factor in such a showing is whether a station operating on the proposed channel assignment would provide a first and second FM service to any area and population now deprived of or limited to one FM service, according to the Roanoke Rapids-Goldsboro, N.C. criteria (9 F.C.C. 2d 672 (1967)).

6. In an engineering statement attached in support of its comments, petitioner shows that the communities located in the areas precluded on Channels 283, 284 and 286 either have existing facilities and channel assignments or are not sufficiently large to warrant an assignment of a Class C channel. However, it indicates that there are at least three other Class C channels available for assignment. He further shows that in the area where Channel 285A would be precluded, several other Class A channels are also available for assignment to the communities located therein. As to first and second FM services, the petitioner shows that a station operating on Channel 284 with 100 kW and 660 feet HAAT at a specified site would provide a first FM service to 1,792 persons in an area of 342 square miles and a second service to 3,473 persons in an area of 398 square miles.

7. We believe that Channel 284 should be assigned to Sioux Falls, South Dakota. Although the assignment of the channel would exceed the quota set forth in the FM guidelines, these guidelines are not immutable standards. Since it has been shown that there are a number of other channels available for assignment to communities that are located within the precluded areas, that all of the channel assignments to Sioux

Falls are in use, that there is a channel available for assignment at Sioux Falls, that there is a demand for its use, and that assignment of the additional channel could provide for an FM station which could render a first and a second FM service to some areas, the public interest would be served by the assignment.

8. Authority for the adoption of the amendment contained herein appears in sections 4(i), 303, and 307(b) of the Communications Act of 1934, as amended.

9. In view of the foregoing, it is ordered, That effective December 28, 1973, § 73.202(b) of the Commission's rules, the FM Table of Assignments is amended to read as follows:

§ 73.202 Table of Assignments.

(b)		City	Channel No.
Sioux Falls, South Dakota		223, 228A, 243, 247, 284 ¹	
Windom, Minnesota		232A	

10. It is further ordered, That this proceeding is terminated.

Adopted: November 14, 1973.

Released: November 19, 1973.

(Secs. 4, 303, 307, 48 Stat., as amended, 1066, 1082, 1083; 47 U.S.C. 154, 303, 307.)

FEDERAL COMMUNICATIONS
COMMISSION,

[SEAL] VINCENT J. MULLINS,
Secretary.

[FR Doc.73-24984 Filed 11-23-73; 8:45 am]

Title 32—National Defense

CHAPTER VI—DEPARTMENT OF THE
NAVY

PART 713—NAVAL RESERVE AND
MARINE CORPS RESERVE

Subpart B—Marine Corps Reserve

REVOCATION OF CERTAIN PROVISIONS

On February 7, 1967, Marine Corps Order P1001R.43 was published in the FEDERAL REGISTER (32 FR 2525). Certain provisions thereof, entitled Marine Corps Reserve Standing Operating Procedures, are outdated and no longer official. These Procedures appear in Title 32 of the Code of Federal Regulations in the table of contents at the beginning of Part 713, and are published in Subpart B of Part 713, as §§ 713.1000-713.2150.

In 32 CFR, Part 713, Subpart B, §§ 713.1000-713.2150 are revoked.

Dated: November 15, 1973.

H. B. ROBERTSON, JR.,
Rear Admiral, JAGC, U.S. Navy,
Acting Judge Advocate General.

[FR Doc.73-24960 Filed 11-23-73; 8:45 am]

¹ Any application for this channel must specify an effective radiated power of 100 kW and antenna height of 650 feet above average terrain or equivalent.

Title 49—Transportation

CHAPTER X—INTERSTATE COMMERCE COMMISSION

SUBCHAPTER C—ACCOUNTS, RECORDS, AND REPORTS

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

PART 1207—UNIFORM SYSTEM OF ACCOUNTS—CLASS AND CLASS II COMMON AND CONTRACT MOTOR CARRIERS OF PROPERTY

Classification of Revenue and Expense Accounts

By petition filed on February 6, 1973, the household goods carrier (HGC) industry representatives¹ requested the Commission to consider implementing a uniform system of accounts especially for household goods operations. On June 1, 1973, the Commission made public, through notification in the FEDERAL REGISTER, that it had under consideration in this proceeding a revision in the Uniform System of Accounts for motor carriers of property (Title 49, Part 1207, Code of Federal Regulations) that would prescribe specialized operating accounts for HGC. All interested parties were given an opportunity to submit their views in writing by June 30, 1973.

The written responses to the notice were reviewed by the Commission and appropriate changes have been incorporated into this order. In particular, the carrier classification methods were expanded to provide for dual operations—"household goods" and "nonhousehold goods" operations. The classification limits which were in the proposed notice have been eliminated. All motor carriers of property will use the same classification scheme (see instruction 1).

The household goods industry brings into the field of motor carrier operations a unique carrier system. The movement of household goods involves moving the personal possessions of individuals and family groups, and is a departure from the commercial user group normally associated with motor carrier operations. In the household goods operations we then are necessarily discussing the movement of possessions of an unusual personal nature. In this respect the household goods carrier enters into a host of accessorial services, which are not considered carrier activities in the sense of moving goods, but are a vital and substantial segment of the total household goods operation. In many movements the accessorial services and the actual movement of goods is performed by an agent and not the authorized carrier that reports to this Commission. To meet these unusual situations the proposed system of accounts has been developed to recognize the agent operation and the accessorial activities in proper perspective while identifying "carrier operations."

Order. At a general session of the Interstate Commerce Commission, held at its office in Washington, D.C., on the 12th day of October 1973.

¹The American Movers Conference, the Household Goods Carriers' Bureau, the Movers' and Warehousemen's Association of America, Inc., and the National Furniture Warehousemen's Association.

Consideration having been given to the matters and things involved in this proceeding, and the said Commission, on the date hereof, having made and filed a report herein containing its findings and conclusions, which report is hereby made a part hereof:

It is ordered. That, effective January 1, 1974, the accounting regulations prescribed in Part 1207 of Chapter X, Subchapter C of Title 49 of the Code of Federal Regulations be, and they are hereby, revised to read as shown in Appendix B to the above mentioned report.

It is further ordered. That the petition of the American Movers Conference, the Household Goods Carriers' Bureau, the Movers' and Warehousemen's Association of America, Inc., and the National Furniture Warehousemen's Association, filed February 6, 1973, except to the extent granted in said report, be, and it is hereby, denied.

And it is further ordered. That service of this order shall be made on all affected motor carriers of property; and that notice of this order shall be given to the general public by depositing a copy in the Office of the Commission's Secretary at Washington, D.C., and by filing a copy with the Director, Office of the Federal Register, for publication in the FEDERAL REGISTER.

(Authority: 49 Stat. 88546, as amended, 563 as amended, and 564, as amended; (49 U.S.C. §§304, 320, and 322).)

This decision is not a major Federal action significantly affecting the quality of the human environment within the meaning of the National Environmental Policy Act of 1969.

By the Commission.

[SEAL] ROBERT L. OSWALD,
Secretary.

Item No. 1. The index following the part title is changed by revising the text immediately after line item "34, Transactions with affiliates," to read:

Chart of Accounts

- Balance Sheet Account Explanations
- Revenue Account Explanations
- Operating Expense Account Explanations
- Chart of Operating Accounts for Carriers of Household Goods
- Revenue and Expense Account Explanations for Household Goods Operations
- Other Income and Expense Account Explanations

CONVERSION TABLES

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

II. DEFINITIONS

Item No. 1.—Definition "2 Activity" is revised as follows: (a) The text is amended to make it applicable to carriers other than household goods carriers by revising the introduction to read:

2. "Activity," applies to the cost groupings to which operating expense accounts

shall be distributed. These activities are identified in the individual expense account numbers by the unit position of the account number. The activities are defined as follows:

SECTION A—Activities applicable to other than household goods carriers.—

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

(h) Electric power, gas, and water consumed in operations of the company, representing a reasonable pro rata

charge to the above transportation service functions.

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

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

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

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

(b) Salaries and wages paid for staffing carrier administrative departments such as rating, billing, manifesting, collecting, general accounting, and revenue accounting.

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

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

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

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

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

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

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

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

(e) Packing materials and crating supplies.

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

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

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

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

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

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

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

(f) Operating supplies.

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

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

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

This activity includes such items as:

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

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

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

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

(e) Operating supplies and overseas containerization materials.

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

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

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

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

(b) Sales costs applicable to all non-carrier operations.

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

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

III. INSTRUCTIONS

Item No. 1—Instruction 1—"Classification of carriers", paragraphs a and b, are changed as follows:

1. Classification of Carriers.

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

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

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

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

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

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

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

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

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

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

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

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

Item No. 2.—Instruction 2 "Records" is amended by adding as paragraph (f) an instruction requiring household goods carriers to obtain and retain certain records relating to agents. The new paragraph (f) reads:

2. Records.

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

(i) As evidence of the financial condition of agents required in § 1056.19(b) of this chapter. Required Filings Relating to Agency Agreements, the authorized carrier shall acquire from each of its agents (1) an income statement, including a detailed schedule of operating revenues and expenses, for the calendar year preceding the effective date of the agency agreement and (2) a balance sheet as of the last day of said year. The required financial statements shall be prepared in accordance with the prescribed schedules for such statements in the annual report form filed with the Commission by the authorized carrier.

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

separate file as part of its required records for a period of 3 years.

Item No. 3. Instruction 28 "Distribution of expenses to activities: other than general-commodity carrier," is amended as follows:

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

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

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

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

- (1) Interstate moving.
- (2) Intrastate moving.
- (3) Local moving.
- (4) Indirect operating—carrier only.
- (5) General and administrative—carrier only.
- (6) Packing and crating.
- (7) Warehousing.
- (8) Overseas import and export.
- (9) Indirect operating—noncarrier.
- (b) Assignment of vehicles for the purpose of classifying expenses.

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

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

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

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

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

(iii) Include in the "local" classification all revenue vehicles predominantly employed in local transportation serv-

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

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

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

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

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

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

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

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

(1) As stated in paragraph (b) above all vehicle equipment shall be assigned to the specific activity which they are designated to serve—either exclusively or primarily. In this manner, equipment costs are identified with a specific

vehicle rather than with specific trips such a vehicle might make. On this basis, expense charges for each piece of equipment should be made to only one activity, as originally designated each year.

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

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

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

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

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

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

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

(5) General and administrative—carrier only.

(7) Warehousing.

(8) Overseas import and export.

(9) Indirect operating—noncarrier.

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

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

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

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

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

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

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

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

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

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

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

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

(f) Distribution of wages of drivers and helpers.

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

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

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

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

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

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

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

IV. CLASSIFICATION OF INCOME AND EXPENSES FOR CLASS I AND CLASS II CARRIERS OF HOUSEHOLD GOODS

Item No. 1. Immediately following the end of the Operating Expense Account Explanations section add the chart of accounts and account explanations for carriers of household goods to read:

CLASSIFICATION OF REVENUES AND EXPENSES FOR CLASS I AND CLASS II CARRIERS OF HOUSEHOLD GOODS

Class I and class II carriers of household goods—Chart of accounts—Matrix of operating revenues

	Activities										
	Control	Carrier			Indirect operating	General and administrative	Noncarrier				
		Interstate	Intrastate	Local			Packing and crating	Warehousing	Overseas import and export	Indirect operating	
	(0)	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	
<i>Revenue classification 1</i>											
310	Moving revenue—intercity common carrier, own rights	3100									
1	Company driver	3110	3111	3112					3118		
2	Owner operator	3120	3121	3122					3128		
3	Agent	3130	3131	3132					3138		
320	Moving revenue—intercity contract carrier, own rights	3200	3201	3202					3208		
330	Moving revenue—local	3300			3303				3308		
340	Moving revenue—intercity transportation for other motor carriers	3400									
1	Company driver	3410	3411	3412					3418		
2	Owner operator	3420	3421	3422					3428		
350	Containers, packing and unpacking services	3500									
1	Packing only—interstate	3510					3516				
2	Unpacking only—interstate	3520					3526				
3	Packing and unpacking—intrastate	3530					3536				
7	Thru-container packing and loading	3570							3578		
8	Additional charges—overseas shipments	3580							3588		
9	Other packing and crating service revenue	3590					3596		3598		
360	Supplementary transportation service	3600	*3601	*3602							
1	Additional transportation charge	3610	3611	3612							
2	Extra stops, pickup, delivery	3620	3621	3622							
3	Empty mileage	3630	3631	3632							
4	Miscellaneous supplementary transportation services	3640	3641	3642							
370	Warehousing revenue	3700									
1	Storage household goods—SIT interstate	3710						3717			
2	Warehouse handling, In/Out—SIT interstate	3720						3727			
3	Storage household goods—SIT intrastate	3730						3737			
4	Warehouse handling, In/Out—SIT intrastate	3740						3747			
5	Storage—other than carrier shipments	3750						3757			
6	Warehouse handling, In/Out—other than carrier shipments	3760						3767			
380	Commissions revenue	3800									
1	Booking commissions	3810	3811	3812							
2	Origin commissions	3820	3821	3822							
3	Packing commissions	3830					3836				
390	Other operating revenue	3900				3904				3909	
<i>Natural classification 2</i>											
410	Salaries	4100	*4101	*4102	*4103	*4104	*4105	*4106	*4107	*4108	*4109
1	Supervisory and administrative personnel	4110	4111	4112	4113	4114	4115	4116	4117	4118	4119
2	Clerical	4120	4121	4122	4123	4124	4125	4126	4127	4128	4129
4	Sales salaries—employees	4140				4144					4149
7	Officers	4170	4171	4172	4173	4174	4175	4176	4177	4178	4179
9	Department and division managers	4190	4191	4192	4193	4194	4195	4196	4197	4198	4199
420	Operating wages—transportation only	4200				4214**					
1	Intercity drivers	4210	4211	4212		4224**					
2	Intercity helpers	4220	4221	4222		4234**					
3	Driver-helper—Local moving only	4230			4233	4244**					
4	Drayage labor—overseas containers	4240			4243						
430	Packer wages	4300						4316			
1	Packer wages—interstate moves	4310						4326			
2	Packer wages—intrastate moves	4320									
3	Packer wages—overseas shipments	4330							4338		
440	Warehouse labor—household goods	4400							4417		
1	Warehouse handling—SIT interstate	4410							4427		
2	Warehouse handling—SIT intrastate	4420							4437		
3	Warehouse handling—SIT intrastate	4430									
460	Repair wages	4600									
1	Transportation equipment only	4610	4611	4612	4613	4614	4615				4629
2	Other repair wages	4620					4626	4627	4628		4709
470	Commission agent fees	4700				4704			4707	4708	4709
490	Other wages	4900	4901	4902	4903	4904	4905	4906	4907	4908	4909
500	Frings benefits	5000	5001	5002	5003	5004		5006	5007	5008	5009
1	Contributions to union welfare funds	5010					5015				5019
2	Employees' group insurance	5020					5025				5029
3	Workmen's compensation	5030					5035				5039
4	Pension and retirement plans	5040					5045				5049
5	Vacation pay	5050					5055				5059
6	Holiday pay	5060					5065				5069
7	Miscellaneous paid time off	5070					5075				5079
9	Other employee benefits	5090					5095				5099
510	Payroll taxes	5100	*5101	*5102	*5103	*5104	*5105	*5106	*5107	*5108	*5109
1	FICA taxes	5110					5115				5119
3	Federal unemployment taxes	5120					5125				5129
2	State unemployment taxes	5130					5135				5139

See footnotes at end of table.

RULES AND REGULATIONS

Class I and class II carriers of household goods—Chart of accounts—Matrix of operating revenues—Continued

	Activities										
	Control	Carrier			Indirect operating	General and administrative	Noncarrier			Indirect operating	
		Moving					Packing and crating	Warehousing	Overseas import and export		
		Interstate	Intrastate	Local							
(0)	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)		
610	Transportation fuel and motor oil	6100									
1	Gasoline and diesel fuel	6110									
2	Motor oils and lubricants	6120									
620	Tires and tubes	6200									
630	Other vehicle supplies	6300									
640	Vehicle repair parts	6400									
650	Repair materials (other than vehicle)	6500									
1	Repair materials—building	6510									
2	Repair materials—equipment	6520									
3	Repair materials—furniture and fixtures	6530									
660	Printing and office supplies	6600									
1	Printed forms and office supplies	6610									
2	Tariffs and schedules	6620									
670	Packing and crating materials and supplies	6700									
680	Miscellaneous supplies	6800									
710	Outside services—vehicle repairs and maintenance	7100									
720	Outside services—repairs (other than vehicles)	7200									
1	Outside services—building repairs	7210									
2	Outside services—equipment repairs	7220									
3	Outside services—fixture and fixture repairs	7230									
730	Other outside services	7300									
1	Janitorial services	7310									
2	Watch and alarm services	7320									
3	Professional services	7330									
4	Advertising—agency	7340									
5	Advertising—media	7350									
6	Advertising—all other	7360									
740	Utilities	7400									
750	Communications services	7500									
760	Purchased labor and transportation	7600									
1	Equipment rents without drivers	7610									
2	Tractor rents with driver from agent	7620									
3	Tractor rents with driver from owner operators	7630									
4	Tractor-trailer rents with driver from agent	7640									
5	Tractor-trailer rents with driver from owner operators	7650									
6	Purchased labor—temporary help	7660									
7	Purchased transportation—other transportation modes	7670									
8	Equipment rents—credit	7680									
770	Travel expenses—company drivers and other operating employees	7700									
780	Travel and entertainment—sales, office and management personnel	7800									
790	General expenses	7900									
1	Subscriptions, books, and periodicals	7910									
2	Memberships and dues	7920									
3	Conventions and meetings	7930									
4	Postage	7940									
5	Miscellaneous corporate expenses	7950									
810	Depreciation	8100									
1	Depreciation—Revenue equipment	8110									
2	Depreciation—shop and garage equipment	8120									
3	Depreciation—service cars and equipment	8130									
4	Depreciation—buildings and structures	8140									
5	Depreciation—furniture and office equipment	8150									
7	Depreciation—undistributed property	8170									
9	Depreciation—miscellaneous equipment	8190									
820	Amortization expenses	8200									
1	Amortization of leasehold improvements	8210									
2	Amortization expense—other	8220									
830	Rent—other than revenue equipment	8300									
1	Rent on building property	8310									
2	Rent on office equipment	8320									
3	Rent on miscellaneous equipment	8330									
840	Taxes and licenses	8400									
1	Real estate and personal property taxes	8410									
2	Vehicle licenses and registration fees—State and local	8420									
3	Vehicle licenses and registration fees—Federal	8430									
4	Gas, diesel fuel and oil taxes—State and local	8440									
5	Gas, diesel fuel and oil taxes—Federal	8450									
8	Other taxes—Federal	8480									
9	Other taxes—State and local	8490									
860	Insurance	8600									
1	Cargo loss and damage insurance—premiums paid	8610									
2	Public liability and property damage—premiums paid	8620									
3	Public liability and property damage—collections from haulers (credit)	8630									
4	Fire, theft and collision insurance—premiums paid	8640									
5	Fire, theft and collision—collections from haulers (credit)	8650									
6	Insurance on buildings and structures	8660									
9	Other insurance expense	8690									
870	Provision for claims—self insured portion	8700									
1	Claims for loss and damage—cargo	8710									
2	Claims for loss and damage—public liability and property	8720									
4	Claims for loss and damage—fire, theft and collision	8740									

Class I and class II carriers of household goods—Chart of accounts—Matrix of operating revenues—Continued

	Control	Activities								
		Carrier				General and administrative	Packing and crating	Noncarrier		
		Moving			Indirect operating			Warehousing	Overseas import and export	Indirect operating
		Interstate	Intrastate	Local						
(0)	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	
880	Uncollectable Revenue.....	8800	-----	-----	-----	8805	-----	-----	-----	8809
890	Gains or losses on disposition of operating assets.....	8900	-----	-----	-----	-----	-----	-----	-----	8919
1	Gains on disposition of operating assets.....	8910	-----	-----	-----	8915	-----	-----	-----	8919
2	Losses on disposition of operating assets.....	8920	-----	-----	-----	8925	-----	-----	-----	8929

NOTE.—For class II carriers, some revenue classifications have been combined in this matrix of revenues. These combinations are designated by arrows to the left of the revenue classifications.

NOTE.—For class II carriers, several natural classifications have been combined in this matrix of operating expenses. These combinations are designated by arrows to the left of the natural classifications. For example, class II carriers shall report

salaries of supervisory and administrative personnel, clerical, sales salaries—employees, officers, department and division managers in one natural classification—4100.

An asterisk next to an account number indicates that only class II carriers are required to use this account. Two asterisks means the account is to be used only to record expenses from "motor carrier operations other than household goods operations."

CLASS I AND CLASS II CARRIERS OF HOUSEHOLD GOODS

REVENUE ACCOUNT EXPLANATIONS

3100—Moving Revenue—Intercity Common Carrier, Own Rights (classes I and II).

(a) This account may be used as a control account for all accounts in the 3100 series.

(b) This account series shall include all line-haul revenue earned by the carrier from the transportation of property in intercity service, while operating as a common carrier as defined in section 203(a) (14) of the Interstate Commerce Act. This includes:

(1) Revenue upon the basis of single-line freight rates, including arbitraries and zone rates.

(2) The carrier's proportion of revenue earned on interline shipments.

(3) Revenue from substitute intercity services performed for a carrier by railroad, air, or water.

(4) Revenue from the intercity transportation of property in intrastate commerce if the service is similar to that of a common carrier as defined in section 203(a) (14) of the Interstate Commerce Act.

(c) This account series shall be charged with:

(1) Refunds of overcharges resulting from the use of erroneous intercity rates, weights, classifications, or computations, or from other errors.

(2) The carrier's proportion of refunds of interline freight charges in settlement of cargo loss and damage claims.

(3) Uncollected earnings on intercity freight destroyed in transit, and on short and lost freight.

(4) The carrier's proportion of uncollected intercity tariff charges on damaged shipments for which charges neither shipper nor consignee is liable.

(5) Payouts of interline divisions.

NOTE A.—Divisions of interline tariff charges due other carriers shall be included in Account 2020—Payables to Affiliated Companies (class II); and 2023—Accounts Payable to Affiliated Companies (class I); or Account 2032—Accounts Payable; Interline (classes I and II).

NOTE B.—Revenue from the intercity transportation of property in intrastate commerce, if the service is similar to that of a contract carrier as defined in section 203(a) (15) of the Interstate Commerce Act, shall be included in Account 3300—Moving Revenue—Intercity Contract Carrier, Own Rights.

NOTE C.—Revenue from local moving service performed for another carrier shall be included in Account Series 3300—Moving Revenue—Local.

NOTE D.—Revenue from the intercity transportation of loaded overseas containerized shipments between points in the Continental United States (except Alaska and Hawaii), having a prior or subsequent movement from or to an overseas point (other than Canada or Mexico) shall be credited to the following accounts:

3118—Moving Revenue—Intercity Common Carrier, Own Rights—Company Driver—Overseas Import and Export.

3128—Moving Revenue—Intercity Common Carrier, Own Rights—Owner Operator—Overseas Import and Export.

3138—Moving Revenue—Intercity Common Carrier, Own Rights—Agent—Overseas Import and Export.

NOTE E.—Intercity service for the purpose of accounting and compiling statistical data means transportation performed beyond the limits defined for local service (see note C to account 3300 for definition of local service).

NOTE F.—Revenue from drayage on storage in transit shipments outside the local zone shall be included in account series 3100.

3110—Moving Revenue—Intercity Common Carrier, Own Rights—Company Driver.

This account shall include all line-haul revenue earned by the carrier when the carrier employs its own vehicles and the services of its own company drivers for hauling loads over its routes in intercity service, and the expenses incurred are borne by the carrier. The total of such amounts shall be distributed to the following accounts whose activities are explained and interpreted in definition 2:

3111—Moving Revenue—Intercity Common Carrier, Own Rights—Company Driver—Interstate Moving.

3112—Moving Revenue—Intercity Common Carrier, Own Rights—Company Driver—Intrastate Moving.

3118—Moving Revenue—Intercity Common Carrier, Own Rights—Company Driver—Overseas Import and Export.

3120—Moving Revenue—Intercity Common Carrier, Own Rights—Owner Operator.

This account shall include all line-haul revenue earned by the carrier when the carrier employs vehicles and services of owner operators (independent contractors, contract truckmen) for hauling loads over its routes in intercity service, and the expenses incurred in their operation are borne by the owners of the vehicles. The carrier shall record the freight revenue from such hauls in the same manner as if it owned the vehicles. The total of such amounts shall be distributed to the following accounts whose activities are explained and interpreted in definition 2:

3121—Moving Revenue—Intercity Common Carrier, Own Rights—Owner Operator—Interstate Moving.

3122—Moving Revenue—Intercity Common Carrier, Own Rights—Owner Operator—Intrastate Moving.

3128—Moving Revenue—Intercity Common Carrier, Own Rights—Owner Operator—Overseas Import and Export.

NOTE A.—Amounts payable to the owners of the vehicles as compensation for the hauls shall be debited to Account 7630—Tractor Rents With Driver From Owner Operators, or Account 7650—Tractor-Trailer Rents With Driver From Owner Operators.

3130—Moving Revenue—Intercity Common Carrier, Own Rights—Agent.

This account shall include all line-haul revenue earned by the carrier when the carrier employs vehicles and services of agents for hauling loads over its routes in intercity service, and the expenses incurred in their operation are borne by the agent. The carrier shall record the freight revenue from such hauls in the same manner as if it owned the vehicles. The total of such amounts shall be distributed to the following accounts whose activities are explained and interpreted in definition 2:

3131—Moving Revenue—Intercity Common Carrier, Own Rights—Agent—Interstate Moving.

3132—Moving Revenue—Intercity Common Carrier, Own Rights—Agent—Intrastate Moving.

3138—Moving Revenue—Intercity Common Carrier, Own Rights—Agent—Overseas Import and Export.

RULES AND REGULATIONS

NOTE A.—Amounts payable to agents for performing line-haul services of the carrier's intercity freight under arrangements whereby the agreement for the amount payable is based on other than actual division of tariff rates by participation in the tariffs shall be debited to Account 7630—Tractor Rents With Driver From Agent, or Account 7640—Tractor-Trailer Rents With Driver From Agent.

3200—Moving Revenue—Intercity Contract Carrier, Own Rights (classes I and II).

(a) This account may be used as a control account for all accounts in the 3200 series. Such revenue shall be distributed to the following accounts whose activities are explained and interpreted in definition 2:

3201—Moving Revenue—Intercity Contract Carrier, Own Rights—Interstate Moving.

3202—Moving Revenue—Intercity Contract Carrier, Own Rights—Intrastate Moving.

3208—Moving Revenue—Intercity Contract Carrier, Own Rights—Overseas Import and Export.

(b) This account series shall include all line-haul revenue earned by the carrier from the transportation of property in intercity service while operating as a contract carrier as defined in section 203(a) (15) of the Interstate Commerce Act. This includes:

(1) Revenue on the basis of contracts or agreements for the transportation of property in the intercity service.

(2) Revenue from the intercity transportation of property in intrastate commerce if the service is similar to that of a contract carrier as defined in section 203(a) (15) of the Interstate Commerce Act.

(c) This account series shall be charged with:

(1) Refunds of overcharges resulting from the use of erroneous intercity rates, weights, classifications, or computations, or from other errors.

(2) The carrier's proportion of refunds of freight charges in settlement of a cargo loss and damage claim. Do not include claim payment for loss or damage.

(3) Uncollected earnings on intercity freight destroyed in transit, and on short and lost freight.

(4) The carrier's proportion of uncollected intercity charges on damaged shipments for which charges neither shipper nor consignee is liable.

NOTE A.—When a carrier employs vehicles and services of others on a commission or other basis for hauling loads over its routes in intercity service, and the expenses incurred in their operation are borne by the owners of the vehicles, the carrier shall record the freight revenue from such hauls in this account in the same manner as if it owned the vehicles. Amounts paid to the owners of the vehicles as compensation for the hauls shall be debited to the appropriate account in the 7600 Series—Purchased Labor and Transportation.

NOTE B.—Revenue from the intercity transportation of property in intrastate commerce, if the service is similar to that of a common carrier as defined in section 203(a) (14) of the Interstate Commerce Act, shall be included in Account 3300—Moving Revenue—Intercity Common Carrier, Own Rights.

NOTE C.—Revenue from local moving service performed for another carrier shall be included in Account 3300—Moving Revenue—Local.

NOTE D.—Intercity service for the purpose of accounting and compiling statistical data means transportation performed beyond the limits defined for local service (see note C to account 3300 for definition of "local service").

3300—Moving Revenue—Local (classes I and II).

(a) This account may be used as a control account for all accounts in the 3300 series. Such revenue shall be distributed to the following accounts whose activities are explained and interpreted in definition 2:

3303—Moving Revenue—Local—Local Moving.

3308—Moving Revenue—Local—Overseas Import and Export.

(b) This account series shall include revenue earned by common or contract carriers from the transportation of property in local moving service.

ITEMS (SEE INSTRUCTION 6)

Appliance service performed by company personnel on local moves.

Commercial cartage.

Delivery from permanent storage within the local zone.

Fees for handling c.o.d.'s.

Household goods—residence to residence, locally.

Household goods—residence to warehouse or warehouse to residence, locally.

Local drayage for freight forwarders—domestic and overseas containers (see notes D and E).

Office, industrial, or institutional moving locally.

Pickup for permanent storage within the local zone.

Rent on local vehicle and driver.

Storage-in-transit drayage—to or from storage within the local zone (also, see account 3100, note I).

Transportation of loaded containers from origin to warehouse, air, rail, or other terminal within the local zone (see notes D and E).

Transportation of loaded containers from warehouse to terminal within the local zone (see notes D and E).

(c) This account series shall be debited with overcharges resulting from the use of erroneous local rates, weights, classification, or computations, and uncollected earnings of freight damaged or destroyed in transit, or short and lost freight. Do not include claim payment for loss or damage.

NOTE A.—When a carrier employs vehicles and services of others on a commission or other basis for hauling loads in its local moving service and the expenses incurred in their operation are borne by the owners of the vehicles, the carrier shall record the freight revenue from such hauls in this account in the same manner as if it owned the vehicles. Amounts paid to the owners of the vehicles as compensation for the hauls shall be debited to Account 7630—Tractor Rents With Driver From Owner Operators or Account 7650—Tractor-Trailer Rents With Driver From Owner Operators.

NOTE B.—Revenue earned by the carrier from additional services incident to its transportation of property in intercity service shall be included in account series 3600.

NOTE C.—Local service, for the purpose of accounting and of compiling statistical data,

means transportation performed within a city or town including the suburban area contiguous thereto. Local service does not include revenue from freight carried under tariffs, covering areas beyond the local area.

NOTE D.—Revenue earned by the carrier for the intercity transportation of loaded containerized shipments shall be credited to account series 3100 or account series 3200, whichever is appropriate. (See note D in account 3100.)

NOTE E.—Revenue earned by the carrier for the transportation of loaded overseas containers within his local zone shall be credited to account 3308.

NOTE F.—Revenue earned by an agent for making a pickup for his principal carrier's convenience shall be credited to account series 3600.

3400—Moving Revenue—Intercity Transportation for Other Motor Carriers (classes I and II).

(a) This account may be used as a control account for all accounts in the 3400 series.

(b) This account series shall include revenue earned from any other motor carriers under a purchased transportation arrangement, for performing any portion of their intercity haul, such as:

(1) Revenue from furnishing line-haul vehicles with drivers to any other carrier under lease or similar arrangement, when the drivers are paid by the reporting carrier (lessor). (See note A.)

(2) Revenue from transporting household goods for any other carrier when such transportation is purchased by the other carrier to complete any portion of its intercity haul.

(3) Revenue from the transportation in intercity service of loaded or empty trailers for any other carrier.

NOTE A.—Revenue received from the lease of revenue vehicles to other carriers without drivers or from the lease of revenue vehicles with drivers, when the drivers are paid directly by the lessee, shall be included in Account 7690—Equipment Rents—Credit (classes I and II).

3410—Moving Revenue—Intercity Transportation for Other Motor Carriers—Company Driver.

This account shall include all line-haul revenue earned by the carrier when the carrier employs its own vehicles and the services of its own company drivers for hauling loads under a purchased transportation arrangement. The total of such amounts shall be distributed to the following accounts whose activities are explained and interpreted in definition 2:

3411—Moving Revenue—Intercity Transportation for Other Motor Carriers—Company Driver—Interstate Moving.

3412—Moving Revenue—Intercity Transportation for Other Motor Carriers—Company Driver—Intrastate Moving.

3418—Moving Revenue—Intercity Transportation for Other Motor Carriers—Company Driver—Overseas Import and Export.

3420—Moving Revenue—Intercity Transportation for Other Motor Carriers—Owner Operator.

This account shall include all line-haul revenue earned by the carrier when the carrier employs vehicles of owner operators for hauling loads under a pur-

chased transportation arrangement. The total of such amounts shall be distributed to the following accounts whose activities are explained and interpreted in definition 2:

- 3421—Moving Revenue—Interstate Transportation for Other Motor Carriers—Owner Operator—Interstate Moving.
- 3422—Moving Revenue—Interstate Transportation for Other Motor Carriers—Owner Operator—Intrastate Moving.
- 3428—Moving Revenue—Interstate Transportation for Other Motor Carriers—Owner Operator—Overseas Import and Export.

3500—Containers, Packing and Unpacking Services (Classes I and II).

(a) This account may be used as a control account for all accounts in the 3500 series.

(b) This account series shall include revenue earned from performing both interstate and intrastate packing and unpacking services. This account series shall also include revenue earned from providing through-container packing and loading services at domestic points for overseas containerized shipments. Revenue for providing these services shall be credited to this account whether specialized packing crews are used, or whether driver and/or helpers perform this service in connection with other transportation services.

NOTE A.—When any of the above services are actually performed by a class I or class II carrier's agent, amounts billed the shipper therefore shall be credited by the carrier to Account 2020—Payable to Affiliated Companies (class II); and Account 2023—Accounts Payable to Affiliated Companies (class I); or Account 2032—Accounts Payable; Interline (classes I and II).

3510—Packing Only—Interstate.

This account shall include all revenue earned from providing interstate preliminary packing services, as well as revenue earned from the packing and the construction of special crates and containers (specially designed for mirrors, paintings, glass or marble tops, and similar fragile articles) which remain the property of the interstate shipper. The amount in this account is credited to Account 3516—Packing Only—Interstate—Packing and Crating.

NOTE A.—Revenue from performing intrastate packing services shall be included in Account 3530—Packing and Unpacking—Intrastate.

NOTE B.—Revenue from performing packing services for overseas thru-container shipments shall be included in Account 3570—Thru-Container Packing and Loading.

3520—Unpacking Only—Interstate.

This account shall include all revenue earned from the unpacking, unwrapping, or uncrating of carrier packed containers, and the disposal of such containers and materials when requested by the interstate shipper. Such service is usually performed at the time of delivery at the destination point. The amount in this account is credited to Account 3526—Unpacking Only—Interstate—Packing and Crating.

NOTE A.—Revenue from performing intrastate unpacking services shall be included in Account 3530—Packing and Unpacking—Intrastate.

3530—Packing and Unpacking—Intrastate.

This account shall include all revenue earned from providing intrastate packing, crating, and unpacking services. The amount in this account is credited to Account 3536—Packing and Unpacking—Intrastate—Packing and Crating.

3570—Thru-Container Packing and Loading.

This account shall include all revenue earned from providing origin or destination services for overseas containerized shipments. Such services shall include but are not limited to: Preliminary packing, performance of a premove survey, supplying and stenciling or marking of the shipping container, stowage and un-stowage of the contents of the container, and the loading or unloading of overseas shipping containers onto or off of the carrier's line-haul equipment. The amount in this account is credited to Account 3578—Thru-Container Packing and Loading—Overseas Import and Export.

NOTE A.—When the carrier is required to engage services of third persons to load or unload containers onto or from the carrier's vehicle, charges for these services shall be credited to Account 2034—Accounts Payable Other (classes I and II).

3580—Additional Charges—Overseas Shipments.

This account shall include all revenue earned from charges assessed the shipper for stevedoring, obtaining customs clearance, preparation of shipping documents, and similar special services provided. The amount in this account is credited to Account 3588—Additional Charges—Overseas Shipments—Overseas Import and Export.

NOTE A.—Class II carriers shall use account 3570 to record such additional charges.

NOTE B.—The portion of the through revenue payable to the steamship line for transporting the shipment across the ocean and the portion payable to the foreign carrier for delivery to final destination should be included in Account 2082—Accounts Payable, Interline (classes I and II).

3590—Other Packing and Crating Service Revenue.

This account shall include revenue earned from any packing, wrapping and/or crating services provided at the warehouse for permanent storage customers; from the sale of packing materials; from special military pack and crate contracts; from supplying extra packing labor requested by a shipper within the carriers local zone; and other packing and crating revenue not included elsewhere within account series 3500. The total of such amounts shall be distributed to the following accounts whose activities are explained and interpreted in definition 2:

- 3596—Other Packing and Crating Service Revenue—Packing and Crating.
- 3598—Other Packing and Crating Service Revenue—Overseas Import and Export.
- 3600—Supplementary Transportation Services (classes I and II).

This account may be used as a control account for all accounts in the 3600 series. Class II carriers shall include in this account group the revenue includible in accounts 3610, 3620, 3630, and 3640 for additional transportation charge; extra stops, pickup, delivery; empty mileage; and miscellaneous supplementary services rendered in connection with intercity transportation of household goods. Such revenue shall be distributed to the following accounts whose activities are explained and interpreted in definition 2:

- 3601—Supplementary Transportation Services—Interstate Moving.
- 3602—Supplementary Transportation Services—Intrastate Moving.

NOTE A.—If charges for any of the supplementary services assessed the shipper are payable in full to an agent performing the services, such amounts should be cleared through Account 2020—Payable to Affiliated Companies (class II); and Account 2023—Accounts Payable to Affiliated Companies (class I); or Account 2032—Accounts Payable, Interline (classes I and II). If, however, any portion is retainable by the carrier, the amount thereof should be credited to the appropriate operating revenue account within Account Series 3600.

3610—Additional Transportation Charge.

This account shall include revenue earned from shipments originating at or destined to certain metropolitan areas with high density population areas whereby an additional charge is made by the carrier as allowed by its tariff. The total of such amounts shall be distributed to the following accounts whose activities are explained and interpreted in definition 2:

- 3611—Additional Transportation Charge—Interstate Moving.
- 3612—Additional Transportation Charge—Intrastate Moving.

NOTE A.—Class II carriers shall use Account 3600 to record these additional transportation charges assessed the shipper.

3620—Extra Stops, Pickup, Delivery.

This account shall include revenue earned as a service charge by the carrier for each stop or call at one or more places for making additional pickups after the first pickup, or additional deliveries after the first delivery. The total of such amounts shall be distributed to the following accounts whose activities are explained and interpreted in definition 2:

- 3621—Extra Stops, Pickup, Delivery—Interstate Moving.
- 3622—Extra Stops, Pickup, Delivery—Intrastate Moving.

NOTE A.—Class II carriers shall use account 3600 to record revenue earned from extra stops, pickup, or delivery.

3630—Empty Mileage.

This account shall include revenue earned by the carrier for empty miles

traveled at the request of the shipper. This service charge is made when a shipper, having one or more shipments and desiring to continue movement of all such shipments, requests the empty movement of equipment from destination to point of origin of next shipment, for further loading subject to the availability of such carrier equipment. The total of such amounts shall be distributed to the following accounts whose activities are explained and interpreted in definition 2:

- 3631—Empty Mileage—Interstate Moving.
3632—Empty Mileage—Intrastate Moving.

NOTE A.—Class II carriers shall use account 3600 to record revenue earned from empty mileage charges assessed the shipper.

3640—Miscellaneous Supplementary Transportation Services.

This account shall include other revenues derived from the transportation of property in connection with intercity service, when operating as a common carrier (or a contract carrier) as defined in section 203(a) (14) and (15) of the Interstate Commerce Act.

ITEMS (SEE INSTRUCTION 6)

- Advertising display.
- Appliance service performed by company personnel.
- Auxiliary service-vehicle-pickup or delivery.
- Auxiliary service-labor-pickup or delivery.
- Bulky article loading and unloading charge.
- Climate control service.
- C.o.d. fees.
- Diversion charge.
- Elevator or stair carry charges.
- Excessive distance and carry charges.
- Export or import charge for shipments transported into or from Canada and Mexico.
- Ferry and bridge service charge.
- Hoisting or lowering.
- Overtime loading and unloading; in connection with long-distance moving.
- Piano or organ carry: Line-haul drivers or helpers.
- Pickup and/or delivery for carrier convenience.
- Reweighting charge.
- Shipments on tour—delay.
- Surcharge.
- Waiting time.

The total of such amounts shall be distributed to the following accounts whose activities are explained and interpreted in definition 2:

- 3641—Miscellaneous Supplementary Transportation Services—Interstate Moving.
3642—Miscellaneous Supplementary Transportation Services—Intrastate Moving.

NOTE A.—Class II carriers shall use account 3600 to record revenue earned from miscellaneous transportation services.

3700—Warehousing Revenue (classes I and II).

This account may be used as a control account for all accounts in the 3700 series.

3710—Storage Household Goods—SIT Interstate.

This account shall include storage revenue earned by a carrier for holding an interstate shipment in its warehouse pending further transportation instruc-

tions by the shipper. The amount in this account is credited to Account 3717—Storage Household Goods—SIT Interstate—Warehousing. Storage revenue earned after the storage-in-transit period has expired shall be credited to Account 3750—Storage—Other Than Carrier Shipments.

3720—Warehouse Handling, In/Out—SIT Interstate.

This account shall include revenue earned by a carrier for handling an interstate storage-in-transit shipment, whether received as loose stowage or containerized. The amount in this account is credited to Account 3727—Warehouse Handling, In/Out—SIT Interstate—Warehousing. Any warehouse handling revenue not related to the intercity movement of household goods shall be credited to Account 3760—Warehouse Handling, In/Out—Other Than Carrier Shipments.

3730—Storage Household Goods—SIT Intrastate.

This account shall include storage revenue earned by a carrier for holding an intrastate shipment in its warehouse pending further transportation instructions by the shipper. The amount in this account is credited to Account 3737—Storage Household Goods—SIT Intrastate—Warehousing. Storage revenue earned after the storage-in-transit period has expired shall be credited to Account 3750—Storage—Other Than Carrier Shipments.

3740—Warehouse Handling, In/Out—SIT Intrastate.

This account shall include revenue earned by a carrier for handling an intrastate storage-in-transit shipment, whether received as loose stowage or containerized. The amount in this account is credited to Account 3747—Warehouse Handling, In/Out—SIT Intrastate—Warehousing. Any warehouse handling revenue not related to the intercity movement of household goods shall be credited to Account 3760—Warehouse Handling, In/Out—Other Than Carrier Shipments.

3750—Storage—Other Than Carrier Shipments.

This account shall include storage revenue earned from the permanent storage of civilian household goods, commercial goods, or records storage. Also included are the following storage revenue items not related to an intercity shipment as described in Accounts 3710 and 3730:

- (1) Household goods storage revenue earned on Public Law 245 storage lots—non temp.
- (2) Revenue received for accepting shipments set off enroute by a hauling carrier.
- (3) Revenue received for the rental of distinct portions of warehouse property to others, usually on a short-term lease basis. (This excludes subleasing of warehouse space to others. See also, Account 8310—Rent on Building Property.)

The amount in this account is credited to account 3757—Storage—Other Than Carrier Shipments—Warehousing.

3760—Warehouse Handling, In/Out—Other Than Carrier Shipments.

This account shall include warehouse handling revenue earned by a carrier for handling services provided not related to an intercity shipment as described in accounts 3720 and 3740. This includes:

- (1) Revenue received for handling goods into and out of the warehouse, whether such goods are regular or Government contract storage lots.
- (2) Revenue received for providing labor to other carriers for loading and unloading vans.
- (3) Revenue received for providing access labor into customers lots.

The amount in this account is credited to Account 3767—Warehouse Handling, In/Out—Other Than Carrier Shipments—Warehousing.

3800—Commission Revenue (classes I and II).

This account may be used as a control account for all accounts in the 3800 series.

3810—Booking Commissions.

This account shall include the revenue earned as an agent for an intercity carrier of household goods for obtaining the sale of intercity moving services utilizing the principal carriers operating rights. The total of such amounts shall be distributed to the following accounts whose activities are explained and interpreted in definition 2:

- 3811—Booking Commissions—Interstate Moving.
3812—Booking Commissions—Intrastate Moving.

3820—Origin Commissions.

This account shall include the revenue earned by a company for acting as the origin agent for an intercity carrier. An origin agent is the shippers local "contact" prior to the actual move from his place of residence, and performs the necessary preliminary moving services for the shipper. This situation usually arises when the company booking the shipment is located in a city other than the origin city. The total of such amounts shall be distributed to the following accounts whose activities are explained and interpreted in definition 2:

- 3821—Origin Commissions—Interstate Moving.
3822—Origin Commissions—Intrastate Moving.

3830—Packing Commissions.

This account shall include revenue earned by intercity carriers at the time divisions of packing revenue due agents are calculated. It represents the difference between the tariff charges due from the shipper for packing services rendered and the amount distributed to the carrier's agent for actually performing these packing services (also, see note A for account 3500). The amount in this account is credited to Account 3836—Packing Commissions—Packing and Crating.

3900—Other Operating Revenue (classes I and II).

This account shall include miscellaneous revenue derived from the operation of company property not provided for in any of the foregoing revenue accounts.

(a) Revenues derived from business activities that are connected with transportation operations, the investment in which is carried in carrier operating property accounts 1210 to 1251 (inclusive) shall be credited to Account 3904—Other Operating Revenue—Indirect Operating—Carrier Only.

(b) Revenues derived from business activities that are not connected with transportation operations, the investment in which is carried in Account 1261—Property Used in Other Than Carrier Operations (classes I and II) shall be credited to Account 3909—Other Operating Revenue—Indirect Operating—Noncarrier.

ITEMS (SEE INSTRUCTION 6)

- Amounts received from an insurance company or others for the "loss of use" of a vehicle damaged in an accident.
- Claim settlement service charge.
- Commissions for appliance service when performed by an independent third party.
- Commissions for making payroll deductions.
- Garnishment fees.
- Lockers, weighing and vending machines and similar devices.
- Lump-sum valuation charges (see note A).
- Operation of lunchrooms, restaurants, etc.
- Parking and storage of vehicles.
- Payments by the customer for additional insurance coverage.
- Privilege of installing and operating commercial and coin box telephones.
- Privilege of operating lunch counters, newsstands, and soda fountains.
- Profit on shopwork and services to others.
- Scale revenue.
- Snowplow work.
- Trailer rental.
- Various other revenue incident to operations.

NOTE A.—Lump-sum valuation charges include revenue earned as an additional charge upon shipments where the carrier's maximum liability has been established based upon a "value declared by the shipper," "declared value," "released value," or "declared transit valuation."

NOTE B.—If the company arranges insurance coverage and remits to the insurer the amount collected from the customer, credit account 2034, Accounts Payable, Other. This treatment recognizes no revenue or expense to the company for such insurance coverage.

CLASS I AND CLASS II CARRIERS OF HOUSEHOLD GOODS

ACCOUNT EXPLANATIONS—OPERATING EXPENSES

4100—Salaries.

This account may be used as a control account for all accounts in the 4100 series. Class II carriers shall include in this account group the expenses includible in accounts 4110, 4120, 4140, 4170, and 4190 for supervisory and administrative personnel, clerical, sales salaries—employees, officers, department, and division managers. Such expenses shall be distributed to the following accounts in accordance with instructions 11 and 28B:

- 4101—Salaries—Interstate Moving.
- 4102—Salaries—Intrastate Moving.
- 4103—Salaries—Local Moving.
- 4104—Salaries—Indirect Operating—Carrier Only.
- 4105—Salaries—General and Administrative—Carrier Only.
- 4106—Salaries—Packing and Crating.
- 4107—Salaries—Warehousing.
- 4108—Salaries—Overseas Import and Export.
- 4109—Salaries—Indirect Operating—Noncarrier.

4110—Salaries—Supervisory and Administrative Personnel.

This account shall include the salaries, bonuses and sickness, holiday, and vacation pay of supervisory and administrative personnel.

ITEMS (SEE INSTRUCTION 6)

- Attorneys.
- Chief accountants.
- Dispatchers.
- Foreman (other than working foreman).
- Office managers.
- Warehouse superintendents.
- Purchasing agents.

The total of such amounts shall be distributed to the following activities in accordance with instructions 11 and 28B:

- 4111—Salaries—Supervisory and Administrative Personnel—Interstate Moving.
- 4112—Salaries—Supervisory and Administrative Personnel—Intrastate Moving.
- 4113—Salaries—Supervisory and Administrative Personnel—Local Moving.
- 4114—Salaries—Supervisory and Administrative Personnel—Indirect Operating—Carrier Only.
- 4115—Salaries—Supervisory and Administrative Personnel—General and Administrative—Carrier Only.
- 4116—Salaries—Supervisory and Administrative Personnel—Packing and Crating.
- 4117—Salaries—Supervisory and Administrative Personnel—Warehousing.
- 4118—Salaries—Supervisory and Administrative Personnel—Overseas Import and Export.
- 4119—Salaries—Supervisory and Administrative Personnel—Indirect Operating—Noncarrier.

NOTE A.—Class II carriers shall use Account 4100 to record salaries of supervisory and administrative personnel.

4120—Salaries—Clerical.

This account shall include the salaries and wages including overtime premium of employees performing clerical and administrative functions. Payments for temporary clerical help should also be charged to this account.

ITEMS (SEE INSTRUCTION 6)

- Accounting clerks.
- Billing clerks.
- Bookkeepers.
- Credit clerks.
- Estimators.
- File clerks.
- Information clerks.
- Inspectors.
- Insurance clerks.
- Machine operators.
- Manifest clerks.
- Operators of two-way radios.
- Over, short and damage clerks.
- Programmers.
- Rating clerks.
- Secretaries.

- Shop and garage clerks.
- Stenographers.
- Tariff clerks.
- Telephone operators.
- Timekeepers.
- Typists.

The total of such amounts shall be distributed to the following activities in accordance with instructions 11 and 28B:

- 4121—Salaries—Clerical—Interstate Moving.
- 4122—Salaries—Clerical—Intrastate Moving.
- 4123—Salaries—Clerical—Local Moving.
- 4124—Salaries—Clerical—Indirect Operating—Carrier Only.
- 4125—Salaries—Clerical—General and Administrative—Carrier Only.
- 4126—Salaries—Clerical—Packing and Crating.
- 4127—Salaries—Clerical—Warehousing.
- 4128—Salaries—Clerical—Overseas Import and Export.
- 4129—Salaries—Clerical—Indirect Operating—Noncarrier.

NOTE A.—Class II carriers shall use account 4100 to record clerical salaries.

4140—Salaries—Sales Salaries—Employees.

This account shall include the salaries, bonuses, and sickness, holiday, and vacation pay of company employees who in the performance of their sales capacities are directly involved in the solicitation of company business. If a sales employee is normally paid both a salary and a commission, include in this account both the salary "guaranteed" and paid by the company and the sales employee's commission earnings paid for the period. The total of such amounts shall be distributed to the following activities in accordance with instructions 11 and 28B:

- 4144—Salaries—Sales Salaries—Employees—Indirect Operating—Carrier Only.
- 4149—Salaries—Sales Salaries—Employees—Indirect Operating—Noncarrier.

NOTE A.—Class II carriers shall use account 4100 to record sales salaries—employees.

4170—Salaries—Officers.

This account shall include the salaries, bonuses, and sickness, holiday, and vacation pay of officers engaged in administrative functions of the company. The total of such amounts shall be distributed to the following activities in accordance with instructions 11 and 28B:

- 4171—Salaries—Officers—Interstate Moving.
- 4172—Salaries—Officers—Intrastate Moving.
- 4173—Salaries—Officers—Local Moving.
- 4174—Salaries—Officers—Indirect Operating—Carrier Only.
- 4175—Salaries—Officers—General and Administrative—Carrier Only.
- 4176—Salaries—Officers—Packing and Crating.
- 4177—Salaries—Officers—Warehousing.
- 4178—Salaries—Officers—Overseas Import and Export.
- 4179—Salaries—Officers—Indirect Operating—Noncarrier.

NOTE A.—Class II carriers shall use account 4100 to record officers salaries.

NOTE B.—Account 4175 shall ordinarily include the pay of the following corporate officers:

- Chairman of the board.
- President.
- Vice presidents.
- Treasurer.

Controller.
General auditor.
General counsel.
General secretary.
General manager.
Sole proprietor.
Partners in charge of administration.

If the major duty of any of these officers relates to carrier operations, the pay of such officer should be charged to the carrier activities included in accounts 4171 through 4174 above, in accordance with instruction 11.

However, if the major duty of any of these officers relates to noncarrier activities, the pay of such officer should be charged to accounts 4176 through 4179, as appropriate.

4190—Salaries—Department and Division Managers.

This account shall include the salaries, bonuses, and sickness, holiday and vacation pay of warehouse, department, and division managers who are directly in charge of the activities of the company.

The total of such amounts shall be distributed to the following activities in accordance with instructions 11 and 28B:

- 4191—Salaries—Department and Division Managers—Interstate Moving.
- 4192—Salaries—Department and Division Managers—Intrastate Moving.
- 4193—Salaries—Department and Division Managers—Local Moving.
- 4194—Salaries—Department and Division Managers—Indirect Operating—Carrier Only.
- 4195—Salaries—Department and Division Managers—General and Administrative—Carrier Only.
- 4196—Salaries—Department and Division Managers—Packing and Crating.
- 4197—Salaries—Department and Division Managers—Warehousing.
- 4198—Salaries—Department and Division Managers—Overseas Import and Export.
- 4199—Salaries—Department and Division Managers—Indirect Operating—Noncarrier.

4200—Operating Wages—Transportation Only.

This account may be used as a control account for all accounts in the 4200 series.

4210—Operating Wages—Transportation Only—Intercity Drivers.

This account shall include the wages and bonuses and other direct compensation, including overtime premium and layover pay paid to employees engaged as drivers of intercity revenue equipment.

The total of such amounts shall be distributed to the following activities in accordance with instruction 11 and 28B:

- 4211—Operating Wages—Transportation Only—Intercity Drivers—Interstate Moving.
 - 4212—Operating Wages—Transportation Only—Intercity Drivers—Intrastate Moving.
- 4220—Operating Wages—Transportation Only—Intercity Helpers.**

This account shall include the wages and bonuses and other direct compensation, including overtime premium and

layover pay paid to employees engaged as helpers on intercity revenue equipment.

The total of such amounts shall be distributed to the following activities in accordance with instructions 11 and 28B:

- 4221—Operating Wages—Transportation Only—Intercity Helpers—Interstate Moving.
- 4222—Operating Wages—Transportation Only—Intercity Helpers—Intrastate Moving.

NOTE A.—The pay of road help purchased by a company driver from an agent or other local source shall be charged to Account 7600—Purchased Labor—Temporary Help.

4230—Operating Wages—Transportation Only—Driver—Helper—Local Moving Only.

This account shall include the wages and bonuses and other direct compensation, including overtime premium paid to employees engaged as drivers of or helpers on local moving revenue equipment.

The amount in this account is chargeable to Account 4233—Operating Wages—Transportation Only—Driver—Helper—Local Moving Only—Local Moving.

4240—Operating Wages—Transportation Only—Drayage Labor—Overseas Containers.

This account shall include the wages and bonuses and other direct compensation, including overtime premium paid to employees engaged as drivers of loaded overseas containerized shipments while performing for the reporting carrier within their exempt commercial zone.

The amount in this account is chargeable to Account 4243—Operating Wages—Transportation Only—Drayage Labor—Overseas Containers—Local Moving.

NOTE A.—If the transportation of loaded overseas containerized shipments is performed as a regulated carrier outside the exempt commercial zone, driver wages are charged to Account 4210—Operating Wages—Transportation Only—Intercity Drivers.

NOTE B.—Revenue earned for providing transportation of loaded overseas containerized shipments within the reporting carriers exempt commercial zone shall be credited to Account 3308—Moving Revenue—Local—Overseas Import and Export.

4300—Packer Wages.

This account may be used as a control account for all accounts in the 4300 series.

4310—Packer Wages—Interstate Moves.

This account shall include the wages and bonuses and other direct compensation, including overtime premium paid to employees engaged directly in performing packing services for interstate shipments of household goods. The amount in this account is chargeable to Account 4316—Packer Wages—Interstate Moves—Packing and Crating.

4320—Packer Wages—Intrastate Moves.

This account shall include the wages and bonuses and other direct compensa-

tion, including overtime premium paid to employees engaged directly in performing packing services for intrastate shipments of household goods. The amount in this account is chargeable to Account 4326—Packer Wages—Intrastate Moves—Packing and Crating.

4330—Packer Wages—Overseas Shipments.

This account shall include the wages and bonuses and other direct compensation, including overtime premium paid to employees engaged directly in performing containerized packing services for overseas shipments. The amount in this account is chargeable to Account 4338—Packer Wages—Overseas Shipments—Overseas Import and Export.

4400—Warehouse Labor.

This account may be used as a control account for all accounts in the 4400 series.

4410—Warehouse Labor—Household Goods.

This account shall include the wages and bonuses and other direct compensation, including overtime premium of employees engaged in the loading, unloading, handling, and storage of household goods at the company's warehouse.

ITEMS (SEE INSTRUCTION 6)

Checkers.
Casual labor used at the warehouse site.
Inspectors.
Loaders.
Stackers.
Working foremen.

The pay of employees not normally engaged in this activity, such as drivers, shall be charged to this account, when such employees act in the capacities indicated above.

The amount in this account is chargeable to Account 4417—Warehouse Labor—Household Goods—Warehousing.

NOTE A.—Wages paid for warehouse handling of storage-in-transit shipments shall be charged to account 4420 for interstate SIT shipments or account 4430 for intrastate SIT shipments.

NOTE B.—The warehouse handling of overseas shipment containers shall be charged to account 4908.

4420—Warehouse Handling—SIT Interstate.

This account shall include the wages and bonuses and other direct compensation, including overtime premium of employees engaged in the loading, unloading, and handling of interstate storage-in-transit shipments. The amount in this account is chargeable to Account 4427—Warehouse Handling—SIT Interstate—Warehousing.

4430—Warehouse Handling—SIT Intrastate.

This account shall include the wages and bonuses and other direct compensation, including overtime premium of employees engaged in the loading, unloading and handling of intrastate storage-in-transit shipments. The amount in this account is chargeable to Account 4437—

Warehouse Handling—SIT Intrastate—Warehousing.

4600—Repair Wages.

This account may be used as a control account for all accounts in the 4600 series.

4610—Repair Wages—Transportation Equipment Only.

This account shall include the salaries and wages, including overtime premium of employees engaged in repairing and servicing vehicles owned, rented or leased by the company when such equipment is used in the performance of transportation services.

ITEMS (SEE INSTRUCTION 6)

- Battery men.
- Carpenters.
- Electricians and radio maintenance men.
- Gasoline and oil attendants.
- Machinists.
- Mechanics.
- Metal workers.
- Painters.
- Washers and cleaners.
- Working foremen.

The total of such amounts shall be distributed to the following activities in accordance with instructions 11 and 28B:

- 4611—Repair Wages—Transportation Equipment Only—Interstate Moving.
- 4612—Repair Wages—Transportation Equipment Only—Intrastate Moving.
- 4613—Repair Wages—Transportation Equipment Only—Local Moving.
- 4614—Repair Wages—Transportation Equipment Only—Indirect Operating—Carrier Only.
- 4615—Repair Wages—Transportation Equipment Only—General and Administrative—Carrier Only.

NOTE A.—The pay of employees engaged in repairing and servicing carrier revenue equipment shall be included in this account in accordance with instruction 28B.

NOTE B.—The pay of employees engaged in repairing and servicing noncarrier vehicles and warehouse equipment shall be included in account 4620. The predominant use of the equipment shall be used in determining the specific activity to be charged. See instruction 28B.

4620—Other Repair Wages.

This account shall include the salaries and wages, including overtime premium of employees engaged in repairing and servicing service vehicles, warehouse equipment, company buildings and other equipment owned, rented, or leased by the company, and such equipment is not used in the performance of carrier transportation services. These employees would include, for example, building maintenance crews, electricians, servicemen, and automobile mechanics. The predominant use of the vehicle shall be used in determining the activity to be charged. The total of such amounts shall be distributed to the following activities in accordance with instructions 11 and 28B:

- 4626—Other Repair Wages—Packing and Crating.
- 4627—Other Repair Wages—Warehousing.
- 4628—Other Repair Wages—Overseas Import and Export.
- 4629—Other Repair Wages—Indirect Operating—Noncarrier.

4700—Commission Agent Fees.

This account shall include commissions and fees paid to organizations and individuals (not on the company's payroll) for the solicitation of transportation revenue and providing other services at points where the company does not maintain a staff to provide such services.

This account also includes amounts allowed commission agents for other expenses such as advertising, installing and maintaining the carrier's signs, building rents, utilities, communications expenses, and items of a similar nature.

The total of such amounts shall be included in this account and distributed to the following activities in accordance with instruction 28B:

- 4704—Commission Agent Fees—Indirect Operating—Carrier Only.
- 4709—Commission Agent Fees—Indirect Operating—Noncarrier.

4900—Other Wages.

This account shall include the salaries and wages, including overtime premium of employees of the company not included elsewhere.

ITEMS (SEE INSTRUCTION 6)

- Cleaners.
- Janitors.
- Switchers.
- Watchmen.
- Yardmen.

This account also may be used to identify wages of an employee normally assigned an operating activity for which he is temporarily not generating revenue; e.g., miscellaneous unproductive time paid, payment while awaiting another productive assignment, etc. (See Account 5070—Miscellaneous Paid Time Off for items specifically excluded from this category of nonproductive wages.)

The total of such amounts shall be included in this account and distributed to the following activities in accordance with instructions 11 and 28B:

- 4901—Other Wages—Interstate Moving.
- 4902—Other Wages—Intrastate Moving.
- 4903—Other Wages—Local Moving.
- 4904—Other Wages—Indirect Operating—Carrier Only.
- 4905—Other Wages—General and Administrative—Carrier Only.
- 4906—Other Wages—Packing and Crating.
- 4907—Other Wages—Warehousing.
- 4908—Other Wages—Overseas Import and Export.
- 4909—Other Wages—Indirect Operating—Noncarrier.

NOTE A.—Wages paid for the construction and warehouse handling of overseas shipping containers shall be charged to account 4908.

NOTE B.—Wages paid for the performance of specialized local moving packing services shall be charged to 4906.

5000—Fringe Benefits.

This account shall be used as a control account for all accounts in the 5000 series. Amounts in this account shall be distributed to the following accounts in accordance with instructions 28B and 29:

- 5001—Fringe Benefits—Interstate Moving.
- 5002—Fringe Benefits—Intrastate Moving.
- 5003—Fringe Benefits—Local Moving.

5004—Fringe Benefits—Indirect Operating—Carrier Only.

5005—Fringe Benefits—General and Administrative—Carrier Only.

5006—Fringe Benefits—Packing and Crating.

5007—Fringe Benefits—Warehousing.

5008—Fringe Benefits—Overseas Import and Export.

5009—Fringe Benefits—Indirect Operating—Noncarrier.

NOTE A.—Carriers may distribute each natural classification within series 5000 to the appropriate activity. In this case carriers are not required to maintain or distribute this control account.

5010—Contributions to Union Welfare Funds.

This account shall include amounts paid by the company to health and welfare plans under agreements with employee unions. The amounts in this account are chargeable to the following activities in accordance with instructions 28B and 29:

5015—Contributions to Union Welfare Funds—General and Administrative—Carrier Only.

5019—Contributions to Union Welfare Funds—Indirect Operating—Noncarrier.

NOTE A.—Class II carriers shall use account 5020 to record such contributions to union welfare funds.

5020—Employees' Group Insurance.

This account shall include the net payments (premiums less dividends or refunds) made by the company on behalf of its employees for group insurance. This insurance shall include life, accident and health, and any other group coverage provided by the carrier. The amounts in this account are provided by the carrier. The amounts in this account are chargeable to the following activities in accordance with instructions 28B and 29:

5025—Employees' Group Insurance—General and Administrative—Carrier Only.

5029—Employees' Group Insurance—Indirect Operating—Noncarrier.

NOTE A.—Life insurance carried on officers where the corporation is the beneficiary, shall be included in Account 9423—Life Insurance Premiums.

NOTE B.—Dividends received from insurance companies on group policies shall be credited to this account. When employees pay part of the premiums, but the carrier retains dividends received, the full amount of the dividends shall be included in this account.

5030—Workmen's Compensation.

This account shall include the net cost (premium less dividends and refunds) of insurance required to provide for workmen's compensation or similar employees protection when such insurance is provided by means of premiums payable to government agencies, or commercial insurance companies. (See instruction 22(a).) The amounts in this account are chargeable to the following activities in accordance with instructions 28B and 29:

5035—Workmen's Compensation—General and Administrative—Carrier Only.

5039—Workmen's Compensation—Indirect Operating—Noncarrier.

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This account group shall also be charged each month, and Account 2130—Other Current and Accrued Liabilities (class II) or Account 2172—Personal Injuries, Property Damage Claims and Workmen's Compensation Claims (estimated liabilities, accrued) (class I), shall be credited with amounts sufficient to meet the probable liability not covered by outside insurance on account of claims for injuries to and death of employees arising under workmen's compensation and employer's liability acts. (See instruction 22(a) and (c).)

5040—Pension and Retirement Plans.

This account shall include the net payments (premiums or contributions less dividends or refunds) made by the carrier to trustees or commercial insurance companies on behalf of its employees for pensions or retirement plans. This account shall also include payments made to retired employees for pension or retirement. The amounts in this account are chargeable to the following activities in accordance with instructions 28B and 29:

5045—Pension and Retirement Plans—General and Administrative—Carrier Only.

5049—Pension and Retirement Plans—Indirect Operating—Noncarrier.

5050—Vacation Pay.

This account shall include the amount of vacation pay benefits accruing to the company employees who are normally classified as drivers and helpers, packers, warehousemen, and others whose wages are regularly charged to the following natural expense classifications:

4200—Operating Wages—Transportation Only.

4300—Packer Wages.

4400—Warehouse Labor.

4600—Repair Wages.

4900—Other Wages.

The total of such amounts shall be distributed to the following activities in accordance with instructions 11 and 28B:

5055—Vacation Pay—General and Administrative—Carrier Only.

5059—Vacation Pay—Indirect Operating—Noncarrier.

NOTE A.—Class II carriers shall use account 5070 to record vacation pay.

5060—Holiday Pay.

This account shall include the amount of holiday pay benefits accruing to company employees who are normally classified as drivers and helpers, packers, warehousemen, and others whose wages are regularly charged to the following account series:

4200—Operating Wages—Transportation Only.

4300—Packer Wages.

4400—Warehouse Labor.

4600—Repair Wages.

4900—Other Wages.

The total of such amounts shall be distributed to the following activities in accordance with instructions 11 and 28B:

5065—Holiday Pay—General and Administrative—Carrier Only.

5069—Holiday Pay—Indirect Operating—Noncarrier.

NOTE A.—Class II carriers shall use account 5070 to record holiday pay.

5070—Miscellaneous Paid Time Off.

This account shall include amounts paid by the company for miscellaneous paid time off.

ITEMS (SEE INSTRUCTION 6)

Attendance at union meetings during working hours.

Birth day pay.

Compensatory time off.

Funeral or bereavement pay.

Voluntary payments to employees in lieu of salaries and wages lost, while on strike.

Other similar payments.

The amounts in this account are chargeable to the following activities in accordance with instructions 28B and 29:

5075—Miscellaneous Paid Time Off—General and Administrative—Carrier Only.

5079—Miscellaneous Paid Time Off—Indirect Operating—Noncarrier.

5090—Other Employee Benefits.

This account shall include amounts paid by the company for payroll related fringe benefits not included elsewhere. The amounts in this account are chargeable to the following activities in accordance with instructions 28B and 29:

5095—Other Employee Benefits—General and Administrative—Carrier Only.

5099—Other Employee Benefits—Indirect Operating—Noncarrier.

5100—Payroll Taxes.

This account may be used as a control account for all accounts in the 5100 series. Class II carriers shall include in this account group the expenses includible in accounts 5110, 5120, and 5130 for company FICA taxes, Federal unemployment taxes, and State unemployment taxes. Such expenses shall be distributed to the following accounts in accordance with instructions 28B and 29:

5101—Payroll Taxes—Interstate Moving.

5102—Payroll Taxes—Intrastate Moving.

5103—Payroll Taxes—Local Moving.

5104—Payroll Taxes—Indirect Operating—Carrier Only.

5105—Payroll Taxes—General and Administrative—Carrier Only.

5106—Payroll Taxes—Packing and Crating.

5107—Payroll Taxes—Warehousing.

5108—Payroll Taxes—Overseas Import and Export.

5109—Payroll Taxes—Indirect Operating—Noncarrier.

NOTE A.—Same as account 5000.

5110—FICA Taxes.

This account shall include the company's portion of Federal Insurance Contributions Act taxes. The amounts in this account are chargeable to the following activities in accordance with instructions 28B and 29:

5115—FICA Taxes—General and Administrative—Carrier Only.

5119—FICA Taxes—Indirect Operating—Noncarrier.

NOTE A.—Class II carriers shall use account 5100 to record company FICA taxes.

5120—Federal Unemployment Taxes.

This account shall include the company's expense for Federal unemployment taxes. The amounts in this account are chargeable to the following activities in accordance with instructions 28B and 29:

5125—Federal Unemployment Taxes—General and Administrative—Carrier Only.

5129—Federal Unemployment Taxes—Indirect Operating—Noncarrier.

NOTE A.—Class II carriers shall use account 5100 to record Federal unemployment taxes.

5130—State Unemployment Taxes.

This account shall include the company's portion of State unemployment taxes. The amounts in this account are chargeable to the following activities in accordance with instructions 28B and 29:

5135—State Unemployment Taxes—General and Administrative—Carrier Only.

5139—State Unemployment Taxes—Indirect Operating—Noncarrier.

NOTE A.—Class II carriers shall use account 5100 to record State unemployment taxes.

6100—Transportation Fuel and Motor Oil.

This account may be used as a control account for all accounts in the 6100 series.

6110—Gasoline and Diesel Fuel.

This account shall include the cost of gasoline, propane, diesel fuel, and any other fuel (e.g. electricity for charging batteries in electrically driven vans) used by revenue vehicles or by service vehicles of the warehouse or maintenance activities. This account shall also include transportation charges payable to others for gasoline, propane, diesel fuels, and other fuels for such vehicles. The total of such amounts shall be distributed to the following activities in accordance with instruction 28B:

6111—Gasoline and Diesel Fuel—Interstate Moving.

6112—Gasoline and Diesel Fuel—Intrastate Moving.

6113—Gasoline and Diesel Fuel—Local Moving.

6114—Gasoline and Diesel Fuel—Indirect Operating—Carrier Only.

6116—Gasoline and Diesel Fuel—Packing and Crating.

6117—Gasoline and Diesel Fuel—Warehousing.

6119—Gasoline and Diesel Fuel—Indirect Operating—Noncarrier.

NOTE A.—The cost of gasoline, diesel fuel, and other fuels used by revenue vehicles shall be distributed to these accounts in accordance with the designation of the primary use of the vehicle. (See instruction 28B.)

NOTE B.—The cost of gasoline, diesel fuel, and other fuels used by service vehicles of the warehouse or maintenance activities shall be distributed within this account in accordance with the designation of the primary use of the vehicle. (See instruction 28B.)

NOTE C.—See also account 7700 and 7800.

NOTE D.—Taxes on gasoline, diesel fuel, or other fuels for noncarrier vehicle equipment shall be charged to Account 8450—Gas, Diesel Fuel, and Oil Taxes—Federal or Account

8440—Gas, Diesel Fuel, and Oil Taxes—State and Local, as appropriate.

NOTE E.—The cost of fuel lost as a result of a leakage from a carrier's storage tank is chargeable to Account 6114.

6120—Motor Oils and Lubricants.

This account shall include the cost of motor oil, grease, and other lubricants used by revenue vehicles or by service vehicles of the warehouse or maintenance activities. This account also includes transportation charges payable to others for motor oil and other lubricants for such vehicles. The total of such amounts shall be distributed to the following activities in accordance with instruction 28B:

- 6121—Motor Oils and Lubricants—Interstate Moving.
- 6122—Motor Oils and Lubricants—Intrastate Moving.
- 6123—Motor Oils and Lubricants—Local Moving.
- 6124—Motor Oils and Lubricants—Indirect Operating—Carrier Only.
- 6126—Motor Oils and Lubricants—Packing and Crating.
- 6127—Motor Oils and Lubricants—Warehousing.
- 6129—Motor Oils and Lubricants—Indirect Operating—Noncarrier.

NOTE A.—Class II carriers shall use account 6110 to record payments for motor oils and lubricants.

NOTE B.—The cost of grease oil and other lubricants consumed by revenue vehicles shall be distributed to these accounts in accordance with the designation of the primary use of the vehicle. (See instruction 28B.)

NOTE C.—The cost of motor oil, grease, and other lubricants consumed by service vehicles shall be charged to this account.

NOTE D.—Taxes on motor oil shall be charged to Account 8450—Gas, Diesel Fuel, and Oil Taxes—Federal or Account 8440—Gas, Diesel Fuel, and Oil Taxes—State and Local, as appropriate.

6200—Tires and Tubes.

This account shall include the cost, including taxes, of tires and tubes applied to the company's revenue vehicles or service vehicles of the warehouse or maintenance activities. The cost of tires and tubes may be charged directly to this account or included in Account 1140—Prepayments (class II) or Account 1146—Prepaid Tires and Tubes (class I only) and charged off to this account in appropriate monthly installments. The total of such amounts shall be distributed to the following activities in accordance with instruction 28B:

- 6201—Tires and Tubes—Interstate Moving.
- 6202—Tires and Tubes—Intrastate Moving.
- 6203—Tires and Tubes—Local Moving.
- 6204—Tires and Tubes—Indirect Operating—Carrier Only.
- 6206—Tires and Tubes—Packing and Crating.
- 6207—Tires and Tubes—Warehousing.
- 6209—Tires and Tubes—Indirect Operating—Noncarrier.

NOTE A.—When a carrier contracts to use tires at a monthly rental based on miles run or some similar method of computing the charge, the cost of such tire service, including abused tires, shall be included in this account.

NOTE B.—The cost of unapplied tires and tubes held in stock, shall be charged to Account 1151—Materials and Supplies.

NOTE C.—Fully expensed tires and tubes that are transferred from one activity to

another shall be accounted for by crediting and charging the appropriate activity for the estimated value at the time of transfer.

NOTE D.—Recoveries from insurance companies as reimbursement for the loss of tires and tubes included in this account, the proceeds of sold tires and tubes, and the estimated value of tires and tubes on a vehicle that is sold or traded in, shall be credited to this account. (See however, Account 1146—Prepaid Tires and Tubes, note C).

6300—Other Vehicle Supplies.

This account shall include the cost of sundry supplies consumed in the operation of vehicles, and the cost of repairing such supplies when necessary.

ITEMS (SEE INSTRUCTION 6)

- Antifreeze.
- Brake fluid.
- Cables.
- Cleaning supplies.
- Dollies.
- Fire extinguishers.
- First-aid kits.
- Floor runners.
- Ladders.
- Padlocks.
- Pads.
- Piano boards.
- Rigging devices.
- Ropes.
- Shock absorber oil.
- Solvents.
- Tarpaulins.
- Walkboards.

Cleaning expenses of the interior or exterior of revenue vehicles should be charged to this account.

The total of such amounts shall be distributed to the following activities in accordance with instruction 28B:

- 6301—Other Vehicle Supplies — Interstate Moving.
- 6302—Other Vehicle Supplies — Intrastate Moving.
- 6303—Other Vehicle Supplies — Local Moving.
- 6304—Other Vehicle Supplies — Indirect Operating—Carrier Only.
- 6306—Other Vehicles Supplies — Packing and Crating.
- 6307—Other Vehicle Supplies — Warehousing.
- 6309—Other Vehicle Supplies — Indirect Operating—Noncarrier.

6400—Vehicle Repair Parts.

This account shall include the cost of vehicle parts used in repairing the company's vehicles.

ITEMS (SEE INSTRUCTION 6)

- Accessories installed on operating vehicles, when replacing original items.
- Diesel oil filters.
- Flares.
- Fuses.
- Light castings.
- Marker light replacements.
- Oil filter packs.
- Parts for communication equipment repair installed in vehicles.
- Reflectors.
- Replacement costs (net) of engines (see account 1221, paragraph c).
- Torches.

The total of such amounts shall be distributed to the following activities in accordance with instruction 28B:

- 6401—Vehicle Repair Parts — Interstate Moving.
- 6402—Vehicle Repair Parts — Intrastate Moving.

- 6403—Vehicle Repair Parts — Local Moving.
- 6404—Vehicle Repair Parts — Indirect Operating—Carrier Only.
- 6405—Vehicle Repair Parts — General and Administrative—Carrier Only.
- 6406—Vehicle Repair Parts — Packing and Crating.
- 6407—Vehicle Repair Parts — Warehousing.
- 6409—Vehicle Repair Parts—Indirect Operating—Noncarrier.

NOTE A.—Items which have a short life and small cost shall be charged to this account, instead of being charged to Account 1151—Materials and Supplies.

6500—Repair Materials (Other Than Vehicle).

This account may be used as a control account for all accounts in the 6500 series. Class II carriers shall include in this account group the expenses includible in accounts 6510, 6520, and 6530 for building, equipment and furniture, fixture repair materials. Such expenses shall be distributed to the following accounts in accordance with instruction 28B:

- 6504—Repair Materials (Other Than Vehicle)—Indirect Operating—Carrier Only.
- 6505—Repair Materials (Other Than Vehicle)—General and Administrative—Carrier Only.
- 6506—Repair Materials (Other Than Vehicle)—Packing and Crating.
- 6507—Repair Materials (Other Than Vehicle)—Warehousing.
- 6508—Repair Materials (Other Than Vehicle)—Overseas Import and Export.
- 6509—Repair Materials (Other Than Vehicle)—Indirect Operating—Noncarrier.

6510—Repair Materials—Building.

This account shall include the cost of materials and parts used for the repair of buildings, offices, and yards, whether the facility is owned or leased.

ITEMS (SEE INSTRUCTION 6)

- Cement.
- Electrical parts.
- Gravel.
- Heating.
- Improvements to property leased for less than 1 year.
- Lumber.
- Maintenance cost (other than payroll) of grounds, including fences, shrubbery, driveways, sidewalks, sewers, etc., for shops, garages, warehouses, and other transportation structures.
- Mechanical parts.
- Paint.
- Piping.
- Plumbing.

The total of such amounts shall be distributed to the following activities in accordance with instruction 28B:

- 6514—Repair Materials—Building—Indirect Operating—Carrier Only.
- 6515—Repair Materials—Building—General and Administrative—Carrier Only.
- 6516—Repair Materials—Building—Packing and Crating.
- 6517—Repair Materials—Building—Warehousing.
- 6518—Repair Materials—Building—Overseas Import and Export.
- 6519—Repair Materials—Building—Indirect Operating—Noncarrier.

NOTE A.—Class II carriers shall use Account 6500 to record building repair materials.

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6520—Repair Materials—Equipment.

This account shall include the cost of materials and parts used for the repair of all equipment other than trucks and autos, whether such equipment is owned or leased.

ITEMS (SEE INSTRUCTION 6)

Dock levelers.
Garage and shop equipment.
Parts for air conditioners.
Office machines and equipment.
Repair and operating costs for communication equipment (including towers and antennas), not installed in vehicles.
Scales.

The total of such amounts shall be distributed to the following activities in accordance with instruction 28B:

- 6524—Repair Materials—Equipment—Indirect Operating—Carrier Only.
- 6525—Repair Materials—Equipment—General and Administrative—Carrier Only.
- 6526—Repair Materials—Equipment—Packing and Crating.
- 6527—Repair Materials—Equipment—Warehousing.
- 6528—Repair Materials—Equipment—Overseas Import and Export.
- 6529—Repair Materials—Equipment—Indirect Operating—Noncarrier.

NOTE A.—Class II carriers shall use account 6500 to record equipment repair materials other than for trucks and autos.

6530—Repair Materials—Furniture and Fixtures.

Charge this account with the cost of materials and parts used for repair of furniture and fixtures. This includes, for example, mechanical, electrical, and other miscellaneous parts, hardware, and materials used in the maintenance of office furniture and related apparatus. The total of such amounts shall be distributed to the following activities in accordance with instruction 28B:

- 6534—Repair Materials—Furniture and Fixtures—Indirect Operating—Carrier Only.
- 6535—Repair Materials—Furniture and Fixtures—General and Administrative—Carrier Only.
- 6536—Repair Materials—Furniture and Fixtures—Packing and Crating.
- 6537—Repair Materials—Furniture and Fixtures—Warehousing.
- 6538—Repair Materials—Furniture and Fixtures—Overseas Import and Export.
- 6539—Repair Materials—Furniture and Fixtures—Indirect Operating—Noncarrier.

NOTE A.—Class II carriers shall use account 6500 to record furniture and fixture repair materials.

6600—Printing and Office Supplies.

This account may be used as a control account for all accounts in the 6600 series. Class II carriers shall include in this account group the expenses includible in accounts 6610 and 6620 for printed forms, office supplies, tariffs and schedules. Such expenses shall be distributed to the following accounts in accordance with instruction 28B:

- 6601—Printing and Office Supplies—Interstate Moving.
- 6602—Printing and Office Supplies—Intrastate Moving.

6603—Printing and Office Supplies—Local Moving.**6604—Printing and Office Supplies—Indirect Operating—Carrier Only.****6605—Printing and Office Supplies—General and Administrative—Carrier Only.****6606—Printing and Office Supplies—Packing and Crating.****6607—Printing and Office Supplies—Warehousing.****6608—Printing and Office Supplies—Overseas Import and Export.****6609—Printing and Office Supplies—Indirect Operating—Noncarrier.****6610—Printed Forms and Office Supplies.**

This account shall include the cost of printed forms and supplies necessary to conduct operating activities as well as the cost of supplies used in connection with the business administration of company activities.

ITEMS (SEE INSTRUCTION 6)

Accounting forms.
Bills of lading.
Books.
Computer programs purchased (expense portion).
Continuous forms (data processing supplies).
Disk packs (data processing supplies).
Drinking water.
Drivers logs, cost of.
Envelopes.
Legal forms, law office supplies.
Notary fees.
Magnetic tapes (data processing supplies).
Printed forms for general use.
Printing costs for freight bills, waybills, manifest.
Sales invoices.
Stationery and printing.
Tabulating cards (data processing supplies).
Warehouse receipts.

The total of such amounts shall be distributed to the following activities in accordance with instruction 28B:

- 6611—Printed Forms and Office Supplies—Interstate Moving.
- 6612—Printed Forms and Office Supplies—Intrastate Moving.
- 6613—Printed Forms and Office Supplies—Local Moving.
- 6614—Printed Forms and Office Supplies—Indirect Operating—Carrier Only.
- 6615—Printed Forms and Office Supplies—General and Administrative—Carrier Only.
- 6616—Printed Forms and Office Supplies—Packing and Crating.
- 6617—Printed Forms and Office Supplies—Warehousing.
- 6618—Printed Forms and Office Supplies—Overseas Import and Export.
- 6619—Printed Forms and Office Supplies—Indirect Operating—Noncarrier.

NOTE A.—Class II carriers shall use account 6600 to record payments for printed forms and office supplies.

NOTE B.—Items identified as carrier data processing supplies are chargeable to account 6615 only.

6620—Tariffs and Schedules.

This account shall include the cost of printing and other expenses, except salaries incurred in the preparation of tariffs and schedules, including postage and transportation charges. This account shall also include amounts payable to outside agencies for publishing the carrier's tariffs and schedules. The total of amounts included in the account shall

be distributed to the following activities in accordance with instruction 28B:

- 6621—Tariffs and Schedules—Interstate Moving.
- 6622—Tariffs and Schedules—Intrastate Moving.
- 6623—Tariffs and Schedules—Local Moving.
- 6626—Tariffs and Schedules—Packing and Crating.
- 6627—Tariffs and Schedules—Warehousing.
- 6628—Tariffs and Schedules—Overseas Import and Export.

NOTE A.—Class II carriers shall use account 6600 to record payments for tariffs and schedules.

6700—Packing and Crating Material and Supplies.

This account shall include the cost of barrels, cartons, boxes, lumber, nails, and all other materials used in packing and crating of household goods for either domestic or foreign customers.

The total of amounts included in this account shall be distributed to the following activities in accordance with instruction 28B:

- 6706—Packing and Crating Material and Supplies—Packing and Crating.
- 6707—Packing and Crating Material and Supplies—Warehousing.
- 6708—Packing and Crating Material and Supplies—Overseas Import and Export.

6800—Miscellaneous Supplies.

This account shall include the cost of such other supplies used in connection with operating either vehicles or warehouses not provided for in the foregoing accounts.

ITEMS (SEE INSTRUCTION 6)

Hand tools.
Janitor supplies.
Sanitary supplies.
Small tools.
Training supplies.
Uniforms.

The total of such amounts shall be distributed to the following activities in accordance with instruction 28B:

- 6801—Miscellaneous Supplies—Interstate Moving.
- 6802—Miscellaneous Supplies—Intrastate Moving.
- 6803—Miscellaneous Supplies—Local Moving.
- 6804—Miscellaneous Supplies—Indirect Operating—Carrier Only.
- 6805—Miscellaneous Supplies—General and Administrative—Carrier Only.
- 6806—Miscellaneous Supplies—Packing and Crating.
- 6807—Miscellaneous Supplies—Warehousing.
- 6808—Miscellaneous Supplies—Overseas Import and Export.
- 6809—Miscellaneous Supplies—Indirect Operating—Noncarrier.

NOTE A.—The cost of miscellaneous operating supplies consumed by revenue and service vehicles shall be distributed to these accounts in accordance with the designation of the primary use of the vehicle. (See instruction 28B.)

7100—Outside Services—Vehicle Repairs and Maintenance.

This account shall include the cost of maintaining the company's vehicles, including inspection, to determine the need of repairs when the maintenance is performed by public shops and garages. The

total of such amounts shall be distributed to the following activities in accordance with instruction 28B:

- 7101—Outside Services—Vehicle Repairs and Maintenance—Interstate Moving.
- 7102—Outside Services—Vehicle Repairs and Maintenance—Intrastate Moving.
- 7103—Outside Services—Vehicle Repairs and Maintenance—Local Moving.
- 7104—Outside Services—Vehicle Repairs and Maintenance—Indirect Operating—Carrier Only.
- 7105—Outside Services—Vehicle Repairs and Maintenance—General and Administrative—Carrier Only.
- 7106—Outside Services—Vehicle Repairs and Maintenance—Packing and Crating.
- 7107—Outside Services—Vehicle Repairs and Maintenance—Warehousing.
- 7109—Outside Services—Vehicle Repairs and Maintenance—Indirect Operating—Noncarrier.

NOTE A.—Vehicle repairs performed by outside shops and garages, charged to this account shall include any State and local sales, use and service taxes.

7200—Outside Services—Repairs (Other Than Vehicles).

This account may be used as a control account for all accounts in the 7200 series. Class II carriers shall include in this account group the expenses includible in accounts 7210, 7220, and 7230 for outside building repairs, equipment repairs and furniture, fixture repairs.

- 7204—Outside Services—Repairs (Other Than Vehicles)—Indirect Operating—Carrier Only.
- 7205—Outside Services—Repairs (Other Than Vehicles)—General and Administrative—Carrier Only.
- 7206—Outside Services—Repairs (Other Than Vehicles)—Packing and Crating.
- 7207—Outside Services—Repairs (Other Than Vehicles)—Warehousing.
- 7208—Outside Services—Repairs (Other Than Vehicles)—Overseas Import and Export.
- 7209—Outside Services—Repairs (Other Than Vehicles)—Indirect Operating—Noncarrier.

7210—Outside Services—Building Repairs.

This account shall include amounts paid to outsiders for services rendered in repairing and maintaining company buildings and facilities, whether owned or leased. This would include outside maintenance contracts covering company grounds, including fences, shrubbery, driveways, sidewalks, etc. Similarly, the cost paid outsiders to remove ice and snow from structures and grounds would be charged to this account. The total of such amounts shall be distributed to the following activities in accordance with instruction 28B:

- 7214—Outside Services—Building Repairs—Indirect Operating—Carrier Only.
- 7215—Outside Services—Building Repairs—General and Administrative—Carrier Only.
- 7216—Outside Services—Building Repairs—Packing and Crating.
- 7217—Outside Services—Building Repairs—Warehousing.
- 7218—Outside Services—Building Repairs—Overseas Import and Export.
- 7219—Outside Services—Building Repairs—Indirect Operating—Noncarrier.

NOTE A.—Class II carriers shall use account 7200 to record outside building repairs.

7220—Outside Services—Equipment Repairs.

This account shall include amounts paid to outsiders for services rendered in repairing all equipment other than trucks and autos, whether such equipment is owned or leased. This should include contracts for repair and maintenance of all data processing equipment, office machines, scales, air conditioners, and other similar items. The total of such amounts shall be distributed to the following activities in accordance with instruction 28B:

- 7224—Outside Services—Equipment Repairs—Indirect Operating—Carrier Only.
- 7225—Outside Services—Equipment Repairs—General and Administrative—Carrier Only.
- 7226—Outside Services—Equipment Repairs—Packing and Crating.
- 7227—Outside Services—Equipment Repairs—Warehousing.
- 7228—Outside Services—Equipment Repairs—Overseas Import and Export.
- 7229—Outside Services—Equipment Repairs—Indirect Operating—Noncarrier.

NOTE A.—Class II carriers shall use account 7200 to record outside equipment repairs.

NOTE B.—Charge Account 7360—Advertising—All other for the cost of operating and maintaining neon and other display signs (permanent or portable) for attracting traffic.

7230—Outside Services—Furniture and Fixture Repairs.

This account shall include amounts paid to outsiders for services rendered in repairing and maintaining fixtures and furniture used in the performance of office or other clerical and record-keeping functions. Related inspection costs of such equipment are also chargeable to this account.

The total of such amounts shall be distributed to the following activities in accordance with instruction 28B:

- 7234—Outside Services—Furniture and Fixture Repairs—Indirect Operating—Carrier Only.
- 7235—Outside Services—Furniture and Fixture Repairs—General and Administrative—Carrier Only.
- 7236—Outside Services—Furniture and Fixture Repairs—Packing and Crating.
- 7237—Outside Services—Furniture and Fixture Repairs—Warehousing.
- 7238—Outside Services—Furniture and Fixture Repairs—Overseas Import and Export.
- 7239—Outside Services—Furniture and Fixture Repairs—Indirect Operating—Noncarrier.

NOTE A.—Class II carriers shall use account 7200 to record outside furniture and fixture repairs.

7300—Other Outside Services.

This account may be used as a control account for all accounts in the 7300 series.

7310—Other Outside Services—Janitorial Services.

This account shall include amounts paid to outsiders for janitorial services necessary for the general upkeep of buildings and premises. This would include for example, amounts paid for

trash hauling, dumping fees, exterminating services, and removal of used packing materials.

The total of such amounts shall be distributed to the following activities in accordance with instruction 28B:

- 7314—Other Outside Services—Janitorial Services—Indirect Operating—Carrier Only.
- 7315—Other Outside Services—Janitorial Services—General and Administrative—Carrier Only.
- 7316—Other Outside Services—Janitorial Services—Packing and Crating.
- 7317—Other Outside Services—Janitorial Services—Warehousing.
- 7318—Other Outside Services—Janitorial Services—Overseas Import and Export.
- 7319—Other Outside Services—Janitorial Services—Indirect Operating—Noncarrier.

7320—Other Outside Services—Watch and Alarm Services.

This account shall include amounts paid to outsiders for watch and alarm services necessary for the protection of property, buildings and equipment. This would also include, for example, fees for guards from outside organizations placed on trucks to prevent pilferage and hijacking, as well as alarm systems rented for owned or rented revenue vehicles. The total of such amounts shall be distributed to the following activities in accordance with instruction 28B:

- 7324—Other Outside Services—Watch and Alarm Services—Indirect Operating—Carrier Only.
- 7325—Other Outside Services—Watch and Alarm Services—General and Administrative—Carrier Only.
- 7326—Other Outside Services—Watch and Alarm Services—Packing and Crating.
- 7327—Other Outside Services—Watch and Alarm Services—Warehousing.
- 7328—Other Outside Services—Watch and Alarm Services—Overseas Import and Export.
- 7329—Other Outside Services—Watch and Alarm Services—Indirect Operating—Noncarrier.

NOTE A.—Class II carriers shall use account 7310 to record payments for outside watch and alarm services.

7330—Other Outside Services—Professional Services.

This account group shall include the amounts paid for services received from other persons (see definition 30) and related expenses under a service contract or other arrangement to provide management with information and/or advice related to nonroutine business decisions and services that are consultative or advisory in nature. (See notes B and E.)

This account shall also include payments made to a regulatory commission for fees or amounts assessed against the company for pay and expenses of the regulatory commission, its officers, agents and employees, other than those incurred in securing certificates of convenience and necessity and authority for the issuance of securities. (See note C.)

Expenses, other than salaries of employees, incurred by the company in connection with formal cases before Federal or State regulatory bodies or cases to which such a body is a party are chargeable to this account group.

ITEMS (SEE INSTRUCTION 6)

Advisory fees in connection with preventive maintenance of revenue equipment, operation of shops and garages, etc.

Amounts designated as taxes, fees, etc., assessed by Federal and State regulatory commissions for pay and expenses of their officers, agents, and employees; office and traveling expenses; stationery, printing and engineering supplies.

Auditing fees.

Attorney fees for union negotiations.

Consulting and advisory fees in connection with the efficiency of company operations. Cost of law suits.

Cost of preparing and printing agreements, briefs, reports, etc.

Dues or fees paid associations or agencies for negotiating or arbitrating union contracts and labor problems.

Fees paid others for collection of delinquent freight charges and other past due accounts receivable.

Fees, retainers, and expenses of counsel, solicitors, attorneys, clerks, attendants, witnesses, and others whose services are secured for the defense or prosecution of petitions or complaints presented to regulatory bodies.

Financial advisory fees.

Insurance advisors' fees for analyzing the adequacy of the company's coverage and for supervising industrial insurance and unemployment compensation claims.

Law expenses of receivers.

Legal fees, general.

Payments to outside attorneys.

Traveling expenses of outside attorneys, witnesses, etc.

The total of such amounts shall be distributed to the following activities in accordance with instruction 28B:

7334—Other Outside Services—Professional Services—Indirect Operating—Carrier Only.

7335—Other Outside Services—Professional Services—General and Administrative Carrier Only.

7339—Other Outside Services—Professional Services—Indirect Operating—Non-carrier.

NOTE A.—The records supporting the entries in this account shall be so maintained as to show the respective amounts paid to each provider of the service with respect to each class of service so furnished and the basis upon which the fees are assessed.

NOTE B.—Payments to commission agents or organizations for services provided as set out in Account 4700—Commission Agent Fees shall be charged to that account.

NOTE C.—Law expenses incident to the purchase of operating rights, the acquisition of such rights from Federal or State Commissions or securing from local authorities of franchises or consents with a life of more than 1 year and expenses incident to securing certificates of convenience and necessity shall be charged to Account 1310—Organization, Franchises, and Permits (class II) and Accounts 1321 or 1331 (class I), as appropriate, or Account 1341—Other Intangible Property (classes I and II). Law expenses and expenditures incident to securing authorization for issuance of long-term debt or capital stock shall be charged to Account 1510—Deferred and Miscellaneous Debits (class II) and Account 1511—Unamortized Debt Discount and Expense (class I), or Account 2410—Deferred Credits (class II) and Account 2411—Unamortized Premium on Debt (class I), or Account 2633—Commission and Expense on Capital Stock (classes I and II), as appropriate.

NOTE D.—Regulatory expenses which by approval or direction of the Commission are to be spread over future periods shall be

charged to Account 1510—Deferred and miscellaneous debits (Class II) or to Account 1512—Other deferred debits (Class I) and amortized by charges to this account.

NOTE E.—This account shall not be used to record charges for management or professional services rendered by affiliated companies (see definition 7) for any billings that are chargeable to other appropriate operating accounts. (See instruction 34.)

7340—Advertising—Agency.

This account shall include only those payments to outside advertising agencies for expenses incurred, such as agency fees and commissions. The amounts in this account are chargeable to the following activities in accordance with instruction 28B:

7344—Advertising—Agency—Indirect Operating—Carrier Only.

7349—Advertising—Agency—Indirect Operating—Noncarrier.

NOTE A.—Class II carriers shall use account 7360 to record payments for advertising agency fees and commissions.

7350—Advertising—Media.

This account shall include only those expenses incurred in connection with media advertising, such as the cost of advertising space in newspapers and periodicals, expenses incurred in connection with advertising by radio or television, the cost of advertisements in publications of charitable, social, fraternal, and similar organizations, amounts paid to associations which advertise and publicize the industry, and other outside media. The amounts in this account are chargeable to the following activities in accordance with instruction 28B:

7354—Advertising—Media—Indirect Operating—Carrier Only.

7359—Advertising—Media—Indirect Operating—Noncarrier.

NOTE A.—Class II carriers shall use account 7360 to record payments for media advertising.

7360—Advertising—All Other.

This account shall include expenses, other than salaries, incurred in connection with advertising. These include the preparation, printing, and distribution of advertising copy and flyers. Also included are the cost of operating and maintaining neon and other display signs (permanent or portable) for attracting business, billboards, posters, display cards and cases, photographs, and other direct advertising not elsewhere classified. The amounts in this account are chargeable to the following activities in accordance with instruction 28B:

7364—Advertising—Other—Indirect Operating—Carrier Only.

7369—Advertising—Other—Indirect Operating—Noncarrier.

7400—Utilities.

This account shall include the cost of fuel (coal, gas, and/or oil) used to heat or cool the company's buildings and structures (see note A), and the cost of electricity and water consumed by the company in its operation. The total of such amount shall be distributed to the following activities based upon their predominant use in accordance with instruction 28B:

7404—Utilities—Indirect Operating—Carrier Only.

7405—Utilities—General and Administrative—Carrier Only.

7407—Utilities—Warehousing.

7408—Utilities—Overseas Import and Export.

7409—Utilities—Indirect Operating—Noncarrier.

NOTE A.—The cost of fuel and oil used in revenue or service vehicles shall be included in Account 6110—Gasoline and Diesel Fuel or Account 6120—Motor Oils and Lubricants, as appropriate.

7500—Communication Services.

This account includes the cost of communication service, including taxes, used by the company in directing its operations.

ITEMS (SEE INSTRUCTION 6)

Communications network (leased line).

Long distance telephone calls and telegrams, reimbursed to drivers (if practicable to segregate from other employees expenses). Telegraph units (rental or lease) and service. Telephone dispatching service, including installation charges.

Telephone service.

Telex equipment (rental or lease).

The total of such amounts shall be distributed to the following activities based upon their predominant use in accordance with instruction 28B:

7504—Communication Services—Indirect Operating—Carrier Only.

7505—Communication Services—General and Administrative—Carrier Only.

7508—Communication Services—Overseas Import and Export.

7509—Communication Services—Indirect Operating—Noncarrier.

7600—Purchased Labor and Transportation.

This account may be used as a control account for all accounts in the 7600 series.

7610—Purchased Transportation—Equipment Rents—Without Driver.

This account shall include amounts payable to others under an equipment lease agreement whereby revenue vehicles are furnished to the reporting carrier for its exclusive use without the services of the lessor's driver.

The amounts in this account shall be distributed to the following activities in accordance with instruction 28B:

7611—Purchased Transportation—Equipment Rents—Without Driver—Interstate Moving.

7612—Purchased Transportation—Equipment Rents—Without Driver—Intrastate Moving.

7613—Purchased Transportation—Equipment Rents—Without Driver—Local Moving.

7616—Purchased Transportation—Equipment Rents—Without Driver—Packing and Crating.

7620—Purchased Transportation—Tractor Rents With Driver—From Agent.

This account shall include amounts payable to carrier agents for furnishing tractors with the service of drivers for the exclusive use of and control by the carrier on a domestic basis. The arrangement specifies that the driver shall be paid by the carrier's agent and accordingly shall not be included on the car-

rier's payroll. The amounts in this account shall be charged to the following activities in accordance with instruction 28B:

- 7621—Purchased Transportation — Tractor With Driver—From Agent—Interstate Moving.
- 7622—Purchased Transportation — Tractor With Driver—From Agent—Intrastate Moving.
- 7628—Purchased Transportation — Tractor With Driver—From Agent—Overseas Import and Export.

NOTE A.—The above-described purchase of motor vehicle carriage provided by agents for loaded overseas containers shall be charged to account 7628.

7630—Purchased Transportation—Tractor Rents With Driver From Owner Operators.

This account shall include amounts payable to owner operators for furnishing tractor-only revenue vehicles, as well as their driving services. The vehicle and owner operator operate at the direction of the reporting carrier who bills the transportation services provided his customer as if the service had been rendered by the company. The amounts in this account shall be charged to the following activities in accordance with instruction 28B:

- 7631—Purchased Transportation — Tractor Rents With Driver From Owner Operators—Interstate Moving.
- 7632—Purchased Transportation — Tractor Rents With Driver From Owner Operators—Intrastate Moving.
- 7633—Purchased Transportation — Tractor Rents With Driver From Owner Operators—Local Moving.
- 7638—Purchased Transportation — Tractor Rents With Driver From Owner Operators—Overseas Import and Export.

NOTE A.—The above-described purchase of motor vehicle carriage provided by owner operators for loaded overseas containers shall be charged to account 7638.

7640—Purchased Transportation—Tractor-Trailer Rents With Driver—From Agent.

This account shall include amounts payable to carrier agents for furnishing tractor-trailer combinations with the service of drivers for the exclusive use of and control by the carrier on a domestic basis. The arrangement specifies that the driver shall be paid by the carrier's agent and accordingly shall not be included on the carrier's payroll. The amounts in this account shall be charged to the following activities in accordance with instruction 28B:

- 7641—Purchased Transportation—Tractor-Trailer Rents With Driver—From Agent—Interstate Moving.
- 7642—Purchased Transportation—Tractor-Trailer Rents With Driver—From Agent—Intrastate Moving.
- 7648—Purchased Transportation—Tractor-Trailer Rents With Driver—From Agent—Overseas Import and Export.

NOTE A.—The above-described purchase of motor vehicle carriage provided by agents for loaded overseas containers shall be charged to account 7648.

7650—Purchased Transportation—Tractor-Trailer Rents With Driver—From Owner Operators.

This account shall include amounts payable to owner operators for furnishing tractor-trailer combination revenue vehicles, as well as their driving services. The vehicle and independent contractor operate at the direction of the reporting carrier who bills the transportation services provided his customer as if the service had been rendered by the company. The amounts in this account shall be charged to the following activities in accordance with instruction 28B:

- 7651—Purchased Transportation—Tractor-Trailer Rents With Driver—From Owner Operators—Interstate Moving.
- 7652—Purchased Transportation—Tractor-Trailer Rents With Driver—From Owner Operators—Intrastate Moving.
- 7653—Purchased Transportation—Tractor-Trailer Rents With Driver—From Owner Operators—Local Moving.
- 7658—Purchased Transportation—Tractor-Trailer Rents With Driver—From Owner Operators—Overseas Import and Export.

NOTE A.—The above-described purchase of motor vehicle carriage provided by owner operators for loaded overseas containers shall be charged to account 7658.

7660—Purchased Labor—Temporary Help.

This account shall be charged with amounts paid to road help purchased by the company driver while out of town in order to provide transportation services to the company's customer. It also includes payments to other carriers (or agents) for providing similar over-the-road temporary labor. If contract labor is required to perform local transportation services, this account should also be charged.

In all instances when transportation services are performed at origin or destination points by temporary help, the amounts in this account should be distributed to the following activities in accordance with instruction 28B:

- 7661—Purchased Labor—Temporary Help—Interstate Moving.
- 7662—Purchased Labor—Temporary Help—Intrastate Moving.
- 7663—Purchased Labor—Temporary Help—Local Moving.

7680—Purchased Transportation—Other Transportation Modes.

This account shall include payments to other transportation modes for the intercity transportation of the reporting carrier's loaded or empty revenue vehicles and containers.

ITEMS (SEE INSTRUCTION 6)

- Airlines.
- Railroads.
- Water Carriers.

Amounts in this account are chargeable to the following activities in accordance with instruction 28B:

- 7681—Purchased Transportation—Other Transportation Modes—Interstate Moving.

7682—Purchased Transportation—Other Transportation Modes—Intrastate Moving.

7688—Purchased Transportation—Other Transportation Modes—Overseas Import and Export.

NOTE A.—If the carrier arranges for the overseas transportation of loaded containers on an ocean vessel, and the transfer of such shipments to a motor vehicle at a foreign port and delivery to destination, amounts collected from the shipper shall be credited direct to Account 2034—Accounts Payable—Other. This treatment recognizes no revenue or expense to the carrier for completing these foreign moving services.

7690—Purchased Transportation—Equipment Rents—Credit.

This account shall be credited with rents receivable by the reporting company for owned or leased revenue vehicles which are furnished to others without the services of drivers. This account shall also be credited with rents receivable for owned or leased revenue vehicles furnished to van line carriers by agents, or furnished to agents by van line carriers, under an agreement whereby both the vehicle and driver are furnished by the reporting company, but the wages of the driver are paid separately by the hiring company and included on its payroll.

The amount in this account shall be distributed to the following activities in accordance with instruction 28B:

- 7691—Purchased Transportation — Equipment Rents — Credit — Interstate Moving.
- 7692—Purchased Transportation — Equipment Rents — Credit — Intrastate Moving.

NOTE A.—Receivables from van line carriers by agents which cover both the rent of an intercity vehicle and wages of the driver shall be credited to revenue Account Series 3400—Intercity Transportation for Other Motor Carriers.

NOTE B.—Receivables from other motor carriers which cover both the rent of a local hauling vehicle and wages of the driver shall be credited to revenue account 3300—Local Moving.

7700—Travel Expenses—Company Drivers and Other Operating Employees.

This account group includes miscellaneous over the road expenses not chargeable elsewhere when incurred by company drivers, as well as travel and entertainment expenses of employees whose salaries and wages are included in account series 4200 to 4900 inclusive.

ITEMS (SEE INSTRUCTION 6)

- Automobile allowances.
- Bedding used in drivers sleeping rooms and laundry service on such bedding.
- Drivers sleeping—room rents.
- Expenses incurred in collecting freight charges.
- Expenses of employees used as guards on vehicles to protect freight from pilferage and hijacking.
- Gasoline (use account 6110 for cost incurred by revenue vehicles or by service vehicles of the warehouse or maintenance activities).
- Highway tolls.
- Hotels and meals; subsistence pay.
- Lodging.

Meals because of overtime work.

Oil (Use account 6120 for cost incurred by revenue vehicles or by service vehicles of the warehouse or maintenance activities).

Operating and maintenance expenses (such as: Cost of license plates; gasoline and oil, including taxes; tolls, etc.) reimbursed to other employees for the use of their own automobiles in company operations.

Parking and storage fees paid for daily and overnight parking of revenue equipment.

Physical examination of drivers and owner-operator drivers, when assumed by the company.

Subsistence.

Taxes (Federal, State, or other income; payroll; social security) of employees, assumed by the company.

Temporary storage charges for household goods occasioned by breakdowns, accident or other acts of God while being transported in the carrier's revenue vehicle.

Tires (use Account 6200 for cost incurred by revenue vehicles or by service vehicles of the warehouse or maintenance activities).

Tolls for bridges, tunnels, highways, and ferries, of revenue vehicles and service vehicles included in the warehouse or maintenance activities.

Traveling expenses.

Travel expenses incurred in deadheading intercity drivers and helpers.

Weight tickets.

The total of such amounts shall be distributed to the following activities in accordance with instructions 11 and 28B:

7701—Travel Expenses—Company Drivers and Other Operating Employees—Interstate Moving.

7702—Travel Expenses—Company Drivers and Other Operating Employees—Intrastate Moving.

7703—Travel Expenses—Company Drivers and Other Operating Employees—Local Moving.

7704—Travel Expenses—Company Drivers and Other Operating Employees—Indirect Operating—Carrier Only.

7706—Travel Expenses—Company Drivers and Other Operating Employees—Packing and Crating.

7707—Travel Expenses—Company Drivers and Other Operating Employees—Warehousing.

7708—Travel Expenses—Company Drivers and Other Operating Employees—Overseas Import and Export.

7709—Travel Expenses—Company Drivers and Other Operating Employees—Indirect Operating—Noncarrier.

7800—Travel and Entertainment—Sales, Office, and Management Personnel.

This account group includes expenses incurred while traveling for the benefit of company operations by officers, supervisory, sales and office personnel whose salaries are included in Account Series 4100.

ITEMS (SEE INSTRUCTION 6)

Automobile allowances.

Banquets.

Conventions.

Entertainment.

Fuel, vehicle supplies, tubes and tires (see account 6200 for warehouse and maintenance activities).

Gifts for customers, purchased by and reimbursed to employees.

Hotels and meals; subsistence pay.

Meals because of overtime work.

Meetings.

Operating and maintenance expenses (such as: Cost of license plates, gasoline and oil, including taxes, tolls, etc.) reimbursed to sales office and management personnel for the use of their own automobiles in company operations.

Taxes (Federal, State, or other income; payroll, social security) of employees, assumed by the company.

Tolls for bridges, tunnels, highways, and ferries.

Transportation.

Traveling expenses—bus, rail, or air fares.

The total of such amounts shall be distributed to the following activities in accordance with instructions 11 and 28B:

7801—Travel and Entertainment—Sales, Office and Management Personnel—Interstate Moving.

7802—Travel and Entertainment—Sales, Office and Management Personnel—Intrastate Moving.

7803—Travel and Entertainment—Sales, Office and Management Personnel—Local Moving.

7804—Travel and Entertainment—Sales, Office and Management Personnel—Indirect Operating—Carrier Only.

7805—Travel and Entertainment—Sales, Office and Management Personnel—General and Administrative—Carrier Only.

7806—Travel and Entertainment—Sales, Office and Management Personnel—Packing and Crating.

7807—Travel and Entertainment—Sales, Office and Management Personnel—Warehousing.

7808—Travel and Entertainment—Sales, Office and Management Personnel—Overseas Import and Export.

7809—Travel and Entertainment—Sales, Office and Management Personnel—Indirect Operating—Noncarrier.

7900—General Expenses.

This account may be used as a control account for all accounts in the 7900 series. Class II carriers shall include in this account group the expenses includable in accounts 7910, 7920, 7930, 7940, and 7990 for subscriptions, books, and periodicals, memberships and dues, conventions and meetings, postage, charitable contributions, miscellaneous corporate, and miscellaneous purchased services.

7904—General Expenses—Indirect Operating—Carrier Only.

7905—General Expenses—General and Administrative—Carrier Only.

7909—General Expenses—Indirect Operating—Noncarrier.

7910—Subscriptions, Books, and Periodicals.

This account shall include payments for books, trade and tax service publications, subscriptions to periodicals and newspapers, and other publications or services for sales leads and promotions.

ITEMS (SEE INSTRUCTION 6)

Law books, periodicals, and subscriptions to special services.

Publications and services of a general nature. Tax reports, when handled by legal staff. Tuition and text books for officers and employees attending technical, trade, and other schools.

The total of such amounts shall be distributed to the following activities in accordance with instruction 28B:

7914—Subscriptions, Books and Periodicals—Indirect Operating—Carrier Only.

7915—Subscriptions, Books, and Periodicals—General and Administrative—Carrier Only.

7919—Subscriptions, Books, and Periodicals—Indirect Operating—Noncarrier.

NOTE A.—Class II carriers shall use account 7900 to record subscriptions, books, and periodicals.

7920—Memberships and Dues.

This account shall include the cost of general membership fees and dues in chambers of commerce, etc., which cannot be allocated to specific natural classes. Also include membership fees and dues to traffic clubs and associations with members from both shippers and carriers, to golf clubs for members of the sales department, and to professional business societies. This account includes the cost of dues to trade associations, memberships in social clubs (used for business entertaining), technical associations, and basic memberships in trucking associations, as well. The total of such amounts shall be distributed to the following activities in accordance with instruction 28B:

7924—Memberships and Dues—Indirect Operating—Carrier Only.

7925—Memberships and Dues—General and Administrative—Carrier Only.

7929—Memberships and Dues—Indirect Operating—Noncarrier.

NOTE A.—Class II carriers shall use account 7900 to record memberships and dues.

7930—Conventions and Meetings.

This account shall include the cost of conducting (not attending) conventions and meetings to disseminate information and procedures to the company's agents. Income received from agents, as registration fees for attending these company sponsored programs should be credited to this account.

ITEMS (INSTRUCTION 6)

Announcements.

Badges.

Band.

Banquet costs.

Coffee breaks.

Education materials (printing costs).

Equipment rentals.

Favors.

Film rentals.

Flowers.

Gifts.

Luncheons.

Music.

Programs (printing costs).

Projectors.

Speakers (expense paid).

Special forms (for use on programs).

Special mailing costs.

Special meeting rooms (rentals).

Temporary help (at convention or meeting only).

Tickets.

The total of such amounts shall be distributed to the following activities in accordance with instruction 28B:

7934—Conventions and Meetings—Indirect Operating—Carrier Only.

7939—Conventions and Meetings—Indirect Operating—Noncarrier.

NOTE A.—Class II carriers shall use Account 7900 to record convention and meeting expenses.

NOTE B.—Expenses incurred while attending conventions and meetings shall be charged to Account 7800—Travel and Entertainment—Sales, Office, and Management Personnel.

7940—Postage.

This account shall include the cost of postage for corporate correspondence, parcel post, and postage meter rentals.

The total of such amounts shall be charged to the following activities in accordance with instruction 28B:

7945—Postage—General and Administrative—Carrier Only.

7949—Postage—Indirect Only—Noncarrier.

NOTE A.—Class II carriers shall use account 7900 to record postage expenses.

NOTE B.—Postage charges for incoming supplies should be considered a cost of the supplies.

NOTE C.—Cost of postage for tariffs and schedules should be included in Account 8620—Tariffs and Schedules.

7990—Miscellaneous Corporate Expenses.

This account group includes the cost of general supplies and expenses as well as miscellaneous services purchased in connection with company operations not included elsewhere.

ITEMS (SEE INSTRUCTION 6)

- Annual fees for listing stock on exchanges.
- Appraisals of operating property for record purposes.
- Armored car service.
- Awards of merchandise and other safety campaign expenses for employees (but not bonuses).
- Bank service charges.
- Cash bail forfeited by a driver's nonappearance in court in connection with a traffic violation.
- Contributions for charitable, social, or community welfare purposes that have a direct or intimate relationship to the protection of the property, development of the business or welfare of the carrier's employees. (See instruction 29, and Account 9400—Other Nonoperating Income.)
- Cost of advertising for hiring personnel.
- Cost of Christmas, wedding, and similar presents given to employees.
- Court costs and fees.
- Demurrage, wharfage and similar expenses when not recollectible from customers.
- Directors fees and expenses.
- Discounts not practical to apply to the items purchased.
- Donations to funds used for the prevention of strikes.
- Facilities and services for employees, such as: costs of picnics, recreational activities, and equipping baseball, bowling, and other athletic teams.
- Fines for traffic violations.
- Inspection costs of operating property by State inspection bureaus.
- Inventory adjustments not otherwise apportioned. (See Account 1151—Materials and Supplies.)
- Law expenses of receivers.
- Losses from acceptance of counterfeit money.
- Losses (net) from operation of employee lunchrooms.
- Moving costs of employees' household goods when borne by the company.
- Opening celebration expenses for a new warehouse, other building, etc.
- Parking and storage fees paid for daily and overnight parking of revenue vehicles.
- Premiums on court and other bonds.
- Printing of annual reports, notices to stockholders, proxies, etc.
- Statutory agent, fees for accepting service of notices, orders, and processes.

Sundry operating expenses not included in other operating expense accounts.

Technical advice and services incident to the purchase of materials and supplies.

Temporary storage charges for cargo occasioned by breakdowns, accident or other causes while being transported in the carrier's revenue vehicle.

Towel service.

Transcripts of testimony, copies of exhibits, etc.

Vacation camps for employees, operating costs.

Witness fees.

The total of such amounts shall be distributed to the following activities in accordance with instruction 28B:

7994—Miscellaneous Corporate Expenses—Indirect Operating—Carrier Only.

7995—Miscellaneous Corporate Expenses—General and Administrative—Carrier Only.

7999—Miscellaneous Corporate Expenses—Indirect Operating—Noncarrier.

NOTE A.—Class II carriers shall use account 7900 to record miscellaneous corporate expenses.

NOTE B.—Fines assessed against employees for violation of company rules, shall be credited to this account.

8100—Depreciation.

This account may be used as a control account for all accounts in the 8100 series.

8110—Depreciation—Revenue Equipment.

This account shall include depreciation of revenue equipment. (See list of items in Account 1221—Revenue Equipment) (classes I and II). The total of such amounts shall be distributed to the following activities in accordance with instruction 28B:

8111—Depreciation—Revenue Equipment—Interstate Moving.

8112—Depreciation—Revenue Equipment—Intrastate Moving.

8113—Depreciation—Revenue Equipment—Local Moving.

8116—Depreciation—Revenue Equipment—Packing and Crating.

8120—Depreciation—Shop and Garage Equipment.

This account shall include the depreciation of shop and garage equipment, the investment in which is included in Account 1230—Other Carrier Property (class II), or Account 1233—Shop and Garage Equipment (class I). The total of such amounts shall be distributed to the following activities in accordance with instruction 28B:

8124—Depreciation—Shop and Garage Equipment—Indirect Operating—Carrier Only.

8129—Depreciation—Shop and Garage Equipment—Indirect Operating—Carrier Only.

8130—Depreciation—Service Cars and Equipment.

This account shall include the depreciation of automobiles, lift trucks, wreckers, sand and salt cars, and other service equipment, the investment in which is included in Account 1223—Service Cars and Equipment (classes I and II).

8134—Depreciation—Service Cars and Equipment—Indirect Operating—Carrier Only.

8135—Depreciation—Service Cars and Equipment—General and Administrative—Carrier Only.

8137—Depreciation—Service Cars and Equipment—Warehousing.

8138—Depreciation—Service Cars and Equipment—Overseas Import and Export.

8139—Depreciation—Service Cars and Equipment—Indirect Operating—Noncarrier.

8140—Depreciation—Buildings and Structures—General and Administrative—Carrier Only.

8146—Depreciation—Buildings and Structures—Packing and Crating.

8147—Depreciation—Buildings and Structures—Warehousing.

8148—Depreciation—Buildings and Structures—Overseas Import and Export.

8149—Depreciation—Buildings and Structures—Indirect Operating—Noncarrier.

8150—Depreciation—Furniture and Office Equipment.

This account shall include the depreciation of furniture, fixtures, office equipment, and appliances, the investment in which is included in Account 1230—Other Carrier Property (class II) or Account 1235—Furniture and Office Equipment (class I).

8154—Depreciation—Furniture and Office Equipment—Indirect Operating—Carrier Only.

8155—Depreciation—Furniture and Office Equipment—General and Administrative—Carrier Only.

8156—Depreciation—Furniture and Office Equipment—Packing and Crating.

8157—Depreciation—Furniture and Office Equipment—Warehousing.

8158—Depreciation—Furniture and Office Equipment—Overseas Import and Export.

8159—Depreciation—Furniture and Office Equipment—Indirect Operating—Noncarrier.

8170—Depreciation—Undistributed Property.

This account shall include depreciation of property temporarily included in Account 1230—Other Carrier Property (class I). The total of such amounts shall be distributed to the following activities in accordance with instruction 28B:

8175—Depreciation—Undistributed Property—General and Administrative—Carrier Only.

The total of such amounts shall be distributed to the following activities in accordance with instruction 28B:

8134—Depreciation—Service Cars and Equipment—Indirect Operating—Carrier Only.

8135—Depreciation—Service Cars and Equipment—General and Administrative—Carrier Only.

8137—Depreciation—Service Cars and Equipment—Warehousing.

8138—Depreciation—Service Cars and Equipment—Overseas Import and Export.

8139—Depreciation—Service Cars and Equipment—Indirect Operating—Noncarrier.

8140—Depreciation — Buildings and Structures.

This account shall include depreciation of structures situated on owned land, including all fixtures permanently attached thereto, and of improvements to owned land and other structures or constructions, the investment in which is included in Account 1210—Land and Structures (class II) or Account 1213—Structures (class I).

The total of such amounts shall be distributed to the following activities in accordance with instruction 28B:

8145—Depreciation—Buildings and Structures—General and Administrative—Carrier Only.

8146—Depreciation—Buildings and Structures—Packing and Crating.

8147—Depreciation—Buildings and Structures—Warehousing.

8148—Depreciation—Buildings and Structures—Overseas Import and Export.

8149—Depreciation—Buildings and Structures—Indirect Operating—Noncarrier.

8150—Depreciation—Furniture and Office Equipment.

This account shall include the depreciation of furniture, fixtures, office equipment, and appliances, the investment in which is included in Account 1230—Other Carrier Property (class II) or Account 1235—Furniture and Office Equipment (class I).

The total of such amounts shall be distributed to the following activities in accordance with instructions 28B:

8154—Depreciation—Furniture and Office Equipment—Indirect Operating—Carrier Only.

8155—Depreciation—Furniture and Office Equipment—General and Administrative—Carrier Only.

8156—Depreciation—Furniture and Office Equipment—Packing and Crating.

8157—Depreciation—Furniture and Office Equipment—Warehousing.

8158—Depreciation—Furniture and Office Equipment—Overseas Import and Export.

8159—Depreciation—Furniture and Office Equipment—Indirect Operating—Noncarrier.

8170—Depreciation — Undistributed Property.

This account shall include depreciation of property temporarily included in Account 1230—Other Carrier Property (class I). The total of such amounts shall be distributed to the following activities in accordance with instruction 28B:

8175—Depreciation—Undistributed Property—General and Administrative—Carrier Only.

8179—Depreciation—Undistributed Property—Indirect Operating—Noncarrier.

8190—Depreciation—Miscellaneous Equipment.

This account shall include the depreciation, not provided for elsewhere, of equipment employed in company operations, the investment in which is included in Account 1230—Other Carrier Property (class II) or Account 1237—Miscellaneous Equipment (class I).

The total of such amounts shall be distributed to the following activities in accordance with instruction 28B (see note A):

- 8191—Depreciation—Miscellaneous Equipment—Interstate Moving.
- 8192—Depreciation—Miscellaneous Equipment—Intrastate Moving.
- 8193—Depreciation—Miscellaneous Equipment—Local Moving.
- 8194—Depreciation—Miscellaneous Equipment—Indirect Operating—Carrier Only.
- 8195—Depreciation—Miscellaneous Equipment—General and Administrative—Carrier Only.
- 8196—Depreciation—Miscellaneous Equipment—Packing and Crating.
- 8197—Depreciation—Miscellaneous Equipment—Warehousing.
- 8198—Depreciation—Miscellaneous Equipment—Overseas Import and Export.
- 8199—Depreciation—Miscellaneous Equipment—Indirect Operating—Noncarrier.

NOTE A.—Where practical companies should distribute such depreciation based on the predominant use of the equipment. Depreciation of equipment for which it is not practical to distribute in this manner shall be distributed to either account 8195 or account 8199, as appropriate.

8200—Amortization Expenses.

This account may be used as a control account by classes I and II carriers for all accounts in the 8200 series.

8210—Amortization of Leasehold Improvements.

This account shall include the amortization of improvements to leasehold property installed by the company, the investment in which is included in Account 1230—Other Carrier Property (class II), or Account 1241—Improvements to Leasehold Property (class I).

The total of such amounts shall be distributed to the following activities in accordance with instruction 28B:

- 8215—Amortization of Leasehold Improvements—General and Administrative—Carrier Only.
- 8217—Amortization of Leasehold Improvements—Warehousing.
- 8218—Amortization of Leasehold Improvements—Overseas Import and Export.
- 8219—Amortization of Leasehold Improvements—Indirect Operating—Noncarrier.

8220—Amortization Expense (Other).

This account shall include the amortization applicable to amounts representing the cost of acquiring:

(1) Long-term leaseholds of land and easements used in company operations carried in Account 1341—Other Intangible Property (classes I and II).

(2) Fixed-term motor carrier franchises and consents carried in Account 1310—Organization, Franchises and Permits (class II) or in Account 1321—Franchises (class I).

(3) Fixed-term permits, licenses, and patent rights carried in Account 1310—Organization, Franchises and Permits (class II) or in Account 1331—Permits and Patents (class I).

(4) Other fixed-term intangible property carried in Account 1341—Other Intangible Property (classes I and II).

The amounts in this account shall be distributed to either account 8225 or account 8229 in accordance with instruction 28B:

NOTE A.—Amortization charges on the book cost of intangible items that are not restricted to a fixed term shall be charged to Account 9422—Corporate Expenses—Amortization (Franchises, Permits, and Other).

8300—Rent—Other Than Revenue Equipment.

This account may be used as a control account for all accounts in the 8300 series. Class II carriers shall include in this account group the expenses includible in accounts 8310, 8320, and 8330 for rent on building property, office machines, and equipment, and other equipments not classified as revenue equipment. Such expenses shall be distributed to the following accounts in accordance with instruction 28B:

- 8304—Rent—Other Than Revenue Equipment—Indirect Operating—Carrier Only.
- 8305—Rent—Other Than Revenue Equipment—General and Administrative—Carrier Only.
- 8306—Rent—Other Than Revenue Equipment—Packing and Crating.
- 8307—Rent—Other Than Revenue Equipment—Warehousing.
- 8308—Rent—Other Than Revenue Equipment—Overseas Import and Export.
- 8309—Rent—Other Than Revenue Equipment—Indirect Operating—Carrier Only.

8310—Rent on Building Property.

This account shall include rental payments for real estate and other property except revenue equipment, used in company operations. This account shall also be credited with amounts receivable as rental from the sublease of property rented from others if amounts payable as rent for the property by the reporting company are charged hereto.

ITEMS (SEE INSTRUCTION 6)

- Fees paid to rental agents for the current period.
- Garage space and hangar storage rents for service cars and equipment.
- Monthly leases in parking lots and garages used for parking and storing revenue equipment.
- Taxes paid by the carrier on the property of others, which represent rental charges for such property used in carrier operations.

The total of such amounts shall be distributed to the following activities in accordance with instruction 28B:

- 8314—Rent on Building Property—Indirect Operating—Carrier Only.

8315—Rent on Building Property—General and Administrative—Carrier Only.

8317—Rent on Building Property—Warehousing.

8318—Rent on Building Property—Overseas Import and Export.

8319—Rent on Building Property—Indirect Operating—Noncarrier.

NOTE A.—Class II carriers shall use account 8300 to record rent on building property.

8320—Rent on Office Equipment.

This account includes rental payments for office equipment (including data processing equipment), used in company operations. Fees paid to a rental agent for the current period shall also be debited to this account. The amounts in this account shall be distributed to the following activities based on their predominant use in accordance with instruction 28B:

- 8324—Rent on Office Equipment—Indirect Operating—Carrier Only.
- 8325—Rent on Office Equipment—General and Administrative—Carrier Only.
- 8329—Rent on Office Equipment—Indirect Operating—Noncarrier.

NOTE A.—Class II carriers shall use account 8300 to record rent on office machines and equipment.

NOTE B.—Rental payments for communications equipment used in conjunction with office or data processing equipment shall be charged to Account 7500—Communication Services.

NOTE C.—Materials and supplies used by data processing equipment shall be charged to Account 6610—Printed Forms and Office Supplies. Data processing equipment rentals used in carrier activities are chargeable to account 8325 only.

8330—Rent on Miscellaneous Equipment.

This account shall include amounts paid in the current period or the current period portion of rentals paid in prior accounting periods, for rental of miscellaneous equipment as itemized below:

ITEMS (INSTRUCTION 6)

- Cranes, rented with or without drivers.
- Dollies.
- Fork trucks.
- Hand trucks.
- Lift trucks, rented with or without drivers.
- Pallets.
- Rents payable for miscellaneous equipment (e.g., portable rayon frames, dress racks) used in vehicles to prevent damage and to facilitate handling of shipments.
- Scales.
- Skidboards.
- Weighing devices.

The total of such amounts shall be distributed to the following activities in accordance with instruction 28B:

- 8334—Rent on Miscellaneous Equipment—Indirect Operating—Carrier Only.
- 8336—Rent on Miscellaneous Equipment—Packing and Crating.
- 8337—Rent on Miscellaneous Equipment—Warehousing.
- 8338—Rent on Miscellaneous Equipment—Overseas Import and Export.
- 8339—Rent on Miscellaneous Equipment—Indirect Operating—Noncarrier.

NOTE A.—Class II carriers shall use account 8300 to record rentals on miscellaneous equipment.

NOTE B.—This account shall not include rental payments for revenue and office equipment.

8400—Taxes and Licenses.

This account may be used as a control account for all accounts in the 8400 series.

8410—Real Estate and Personal Property Taxes.

This account shall include the amount of taxes based on the value of real estate and personal property. The total of such amounts shall be distributed to the following activities in accordance with instruction 28B:

- 8414—Real Estate and Personal Property Taxes—Indirect Operating—Carrier Only.
- 8415—Real Estate and Personal Property Taxes—General and Administrative—Carrier Only.
- 8417—Real Estate and Personal Property Taxes—Warehousing.
- 8418—Real Estate and Personal Property Taxes—Overseas Import and Export.
- 8419—Real Estate and Personal Property Taxes—Indirect Operating—Non-carrier.

8420—Vehicle Licenses and Registration Fees—State and Local.

This account shall include the cost of all State, county, and municipal taxes, licenses and fees assessed for the privilege of owning or operating vehicles.

ITEMS (SEE INSTRUCTION 6)

- Certificate of title fees.
- Cost of identification plates, tags, cards, etc., issued by State and regulatory bodies.
- License plate fees.
- Registration fees.
- Vehicle qualification fees.

The total of such amounts shall be distributed to the following activities in accordance with instruction 28B:

- 8421—Vehicle Licenses and Registration Fees—State and Local—Interstate Moving.
- 8422—Vehicle Licenses and Registration Fees—State and Local—Intrastate Moving.
- 8423—Vehicle Licenses and Registration Fees—State and Local—Local Moving.
- 8424—Vehicle Licenses and Registration Fees—State and Local—Indirect Operating—Carrier Only.
- 8425—Vehicle Licenses and Registration Fees—State and Local—General and Administrative—Carrier Only.
- 8426—Vehicle Licenses and Registration Fees—State and Local—Packing and Crating.
- 8429—Vehicle Licenses and Registration Fees—State and Local—Indirect Operating—Noncarrier.

8430—Vehicle Licenses and Registration Fees—Federal.

This account shall include the cost of all Federal taxes, licenses, and fees assessed for the privilege of owning or operating vehicles. The total of such amounts shall be distributed to the following activities in accordance with instruction 28B:

- 8431—Vehicle Licenses and Registration Fees—Federal—Interstate Moving.
- 8432—Vehicle Licenses and Registration Fees—Federal—Intrastate Moving.
- 8433—Vehicle Licenses and Registration Fees—Federal—Local Moving.

8434—Vehicle Licenses and Registration Fees—Federal—Indirect Operating—Carrier Only.

8435—Vehicle Licenses and Registration Fees—Federal—General and Administrative—Carrier Only.

8436—Vehicle Licenses and Registration Fees—Federal—Packing and Crating.

8439—Vehicle Licenses and Registration Fees—Federal—Indirect Operating—Noncarrier.

8440—Gas, Diesel Fuel, and Oil Taxes—State and Local.

This account shall include all State, county, municipal, and other taxes on gasoline, diesel fuel, other fuels, and oil consumed by revenue vehicles or service vehicles necessary for transportation activities. The total of such amounts shall be distributed to the following activities in accordance with instruction 28B (see note A below):

- 8441—Gas, Diesel Fuel, and Oil Taxes—State and Local—Interstate Moving.
- 8442—Gas, Diesel Fuel, and Oil Taxes—State and Local—Intrastate Moving.
- 8443—Gas, Diesel Fuel, and Oil Taxes—State and Local—Local Moving.
- 8444—Gas, Diesel Fuel, and Oil Taxes—State and Local—Indirect Operating—Carrier Only.
- 8446—Gas, Diesel Fuel, and Oil Taxes—State and Local—Packing and Crating.

NOTE A.—This distribution shall be in proportion to the expense of the fuel or oil upon which the tax was levied or any other reasonable basis which the company can substantiate.

NOTE B.—State and other taxes on fuel consumed by noncarrier vehicle equipment shall be included as appropriate in the following accounts:

- 6110—Gasoline and Diesel Fuel.
- 6120—Motor Oils and Lubricants.

8450—Gas, Diesel Fuel, and Oil Taxes—Federal.

This account shall include all Federal taxes on gasoline, diesel fuel, other fuels, and oil consumed by revenue vehicles and maintenance service vehicles necessary for transportation activities. The total of such amounts shall be distributed to the following activities in accordance with instruction 28B (see note A below):

- 8451—Gas, Diesel Fuel, and Oil Taxes—Federal—Interstate Moving.
- 8452—Gas, Diesel Fuel, and Oil Taxes—Federal—Intrastate Moving.
- 8453—Gas, Diesel Fuel, and Oil Taxes—Federal—Local Moving.
- 8454—Gas, Diesel Fuel, and Oil Taxes—Federal—Indirect Operating—Carrier Only.
- 8456—Gas, Diesel Fuel, and Oil Taxes—Federal—Packing and Crating.

NOTE A.—This distribution shall be in proportion to the expense of the fuel or oil upon which the tax was levied or any other reasonable basis which the company can substantiate.

NOTE B.—See note B, account 8440.

8480—Other Taxes—Federal.

This account includes all other Federal operating taxes, licenses, and fees not specifically provided for in accounts 8430 and 8450. The amounts in this account

are chargeable to the following activities in accordance with instruction 28B:

- 8484—Other Taxes—Federal—Indirect Operating—Carrier Only.
- 8485—Other Taxes—Federal—General and Administrative—Carrier Only.
- 8489—Other Taxes—Federal—Indirect Operating—Noncarrier.

8490—Other Taxes—State and Local.

This account includes all other State, county, and municipal operating taxes, licenses, and fees not specifically provided for in accounts 8420 and 8440.

ITEMS (SEE INSTRUCTION 6)

- Assessments levied by public authorities for the maintenance of public improvements.
- Capital stock taxes.
- Corporation taxes (for purposes of doing business as a corporation).
- Gross receipts taxes.
- Occupancy taxes.
- Permits to haul liquor, etc.
- State taxes imposed for the privilege of doing business within a State which are based on net income assigned to the State, when such taxes are considered a franchise tax rather than an income tax by the State tax agency.
- Taxes on revenue from the rental of vehicles (when assessed against the carrier).

The amounts in this account are chargeable to the following activities in accordance with instruction 28B:

- 8494—Other Taxes—State and Local—Indirect Operating—Carrier Only.
- 8495—Other Taxes—State and Local—General and Administrative—Carrier Only.
- 8499—Other Taxes—State and Local—Indirect Operating—Noncarrier.

NOTE A.—Taxes on revenue from rental of vehicles, when assessed against the lessee but absorbed by the carrier, shall be debited to account 7690, which is credited with the rental revenue.

8600—Insurance.

This account may be used as a control account for all accounts in the 8600 series.

8610—Cargo Loss and Damage Insurance—Premiums Paid.

This account includes the net cost (premiums less dividends or refunds) of commercial insurance (see instruction 22(a)) to protect the company against liability for claims resulting from loss or damage to, or delay of property entrusted to it for transportation or storage. The total of such amounts shall be distributed to the following activities in accordance with instruction 28B:

- 8611—Cargo Loss and Damage Insurance—Premiums Paid—Interstate Moving.
- 8612—Cargo Loss and Damage Insurance—Premiums Paid—Intrastate Moving.
- 8613—Cargo Loss and Damage Insurance—Premiums Paid—Local Moving.
- 8617—Cargo Loss and Damage Insurance—Premiums Paid—Warehousing.
- 8618—Cargo Loss and Damage Insurance—Premiums Paid—Overseas Import and Export.
- 8619—Cargo Loss and Damage Insurance—Premiums Paid—Indirect Operating—Noncarrier.

8620—Public Liability and Property Damage—Premiums Paid.

This account includes the net cost (premiums less dividends or refunds) of

commercial insurance (see instruction 22(a)) to protect the company against liability for deaths of or injuries to persons (other than the company's employees) and damages to property of others resulting from the operation of owned and leased vehicles. The total of such amounts shall be distributed to the following activities in accordance with instruction 28B:

- 8621—Public Liability and Property Damage—Premiums Paid—Interstate Moving.
- 8622—Public Liability and Property Damage—Premiums Paid—Interstate Moving.
- 8623—Public Liability and Property Damage—Premiums Paid—Local Moving.
- 8624—Public Liability and Property Damage—Premiums Paid—Indirect Operating—Carrier Only.
- 8626—Public Liability and Property Damage—Premiums Paid—Packing and Crating.
- 8629—Public Liability and Property Damage—Premiums Paid—Indirect Operating—Noncarrier.

NOTE A.—A commission received from owner-operators for including their insurance coverage in the carriers' own policy shall be credited to account 8630.

8630—Public Liability and Property Damage—Collections From Haulers (Credit).

This account shall be credited with the collection or chargeback to owner operators for the amount of public liability and property damage insurance premiums received as commission from these individuals (as a part of the contractual hauling agreement). The total of such amounts shall be credited to the following activities in accordance with instruction 28B:

- 8631—Public Liability and Property Damage—Collections from Haulers (Credit)—Interstate Moving.
- 8632—Public Liability and Property Damage—Collections from Haulers (Credit)—Intrastate Moving.
- 8633—Public Liability and Property Damage—Collections from Haulers (Credit)—Local Moving.

NOTE A.—Class II carriers shall use account 8620 to record any of the above collections from haulers.

8640—Fire, Theft, and Collision Insurance—Premiums Paid.

This account includes the net cost (premiums less dividends or refunds) of commercial insurance (see instruction 22(b)) to protect the company against loss from fire, theft, or collision damage to owned or leased vehicles and equipment. The total of such amounts shall be distributed to the following activities in accordance with instruction 28B:

- 8641—Fires, Theft, and Collision Insurance—Premiums Paid—Interstate Moving.
- 8642—Fires, Theft, and Collision Insurance—Premiums Paid—Intrastate Moving.
- 8643—Fires, Theft, and Collision Insurance—Premiums Paid—Local Moving.
- 8646—Fires, Theft, and Collision Insurance—Premiums Paid—Packing and Crating.
- 8649—Fires, Theft, and Collision Insurance—Premiums Paid—Indirect Operating—Noncarrier.

NOTE A.—Fire insurance on buildings and structures shall be charged to Account 8660—Insurance on Buildings and Structures.

NOTE B.—A commission received from owner-operators for including their insurance in the carrier's own fleet policy shall be credited to account 8650.

8650—Fire, Theft, and Collision—Collections from Haulers (Credit).

This account shall be credited with the collection or charge-back to independent contractors (owner operators) for the amount of fire, theft, and collision insurance premiums received as commission from these individuals by the carrier (as a part of the contractual hauling agreement). The total of such amounts shall be credited to the following activities in accordance with instruction 28B:

- 8651—Fire, Theft, and Collision—Collections from Haulers (Credit)—Interstate Moving.
- 8652—Fire, Theft, and Collision—Collections from Haulers (Credit)—Intrastate Moving.
- 8653—Fire, Theft, and Collision—Collections from Haulers (Credit)—Local Moving.

NOTE A.—Class II carriers shall use Account 8640 to record any of the above collections from haulers.

8660—Insurance on Buildings and Structures.

This account includes the net cost (premiums less dividends or refunds) of commercial insurance (see instruction 22(b)) to protect the company against loss of, or damage to buildings and structures caused by fire, floods, wind, boiler explosion, or any other causes.

This account group shall also be charged, and Account 2130—Other Current and Accrued Liabilities (class II) or Account 2717—Self-Insurance (Estimated Liability; Accrued) (class I) shall be credited with the self-insured portion of coverage sufficient to meet the probable losses which are not covered by commercial insurance.

The total of such amounts shall be distributed to the following activities in accordance with instruction 28B:

- 8665—Insurance on Buildings and Structures—General and Administrative—Carrier Only.
- 8667—Insurance on Buildings and Structures—Warehousing.
- 8669—Insurance on Buildings and Structures—Indirect Operating—Non-carrier.

8690—Other Insurance Expense.

This account includes the net cost (premiums less dividends or refunds) of commercial insurance (see instruction 22(a) and (b)) to protect the company against liabilities and losses, the cost of which is not provided for elsewhere.

This account group shall also be charged and Account 2130—Other Current and Accrued Liabilities (class II) or Account 2175—Other Estimated Liabilities (Estimated Liabilities; Accrued) (class I) shall be credited with any self-insured portion of coverage sufficient to meet the probable liabilities, losses, and related legal fees which are not covered

by commercial insurance for the classes of risks set out below.

ITEMS (SEE INSTRUCTION 6)

- Burglary.
- Comprehensive general liability insurance to cover liability resulting from other than operation of owned or leased vehicles.
- Cost of liquor bonds (see note A).
- Cost of bonds furnished to guarantee the payment of State mileage taxes (see note A).
- Detective fees for investigation of cargo losses.
- Fidelity.
- Holdup.
- Owners' landlords' and tenants' liability.
- Premiums on performance bonds.
- Rewards for information leading to the return of stolen money.

The amounts in this account are chargeable to the following activities in accordance with instruction 28B:

- 8695—Other Insurance Expense—General and Administrative—Carrier Only.
- 8697—Other Insurance Expense—Warehousing.
- 8699—Other Insurance Expense—Indirect Operating—Noncarrier.

NOTE A.—Recoverable cash deposits in lieu of bonds furnished shall be included in Account 1020—Special Deposits (class II) or Account 1023—Miscellaneous Special Deposits (class I).

8700—Provision for Claims—Self-Insured Portion.

This account may be used as a control account for all accounts in the 8700 series. Class II carriers shall include in this account group the expenses includable in accounts 8710, 8720, and 8740 for provisions for self-insured claims—cargo loss and damage, public liability, and property damage, and fire, theft, and collision.

Such expenses shall be distributed to the following accounts in accordance with instruction 28B:

- 8701—Provision for Claims—Self-Insured Portion—Interstate Moving.
- 8702—Provision for Claims—Self-Insured Portion—Intrastate Moving.
- 8703—Provision for Claims—Self-Insured Portion—Local Moving.
- 8706—Provision for Claims—Self-Insured Portion—Packing and Crating.
- 8707—Provision for Claims—Self-Insured Portion—Warehousing.
- 8708—Provision for Claims—Self-Insured Portion—Overseas Import and Export.
- 8709—Provision for Claims—Self-Insured Portion—Indirect Operating—Non-carrier.

8710—Provision for Claims—Self-Insured Portion—Cargo Loss and Damage.

This account shall be charged, and Account 2130—Other Current and Accrued Liabilities (class II) or Account 2173—Cargo Loss and Damage Claims (Estimated Liabilities; Accrued) (class I) shall be credited with the self-imposed portion of coverage sufficient to meet the probable liabilities and related legal fees, which are not covered by commercial insurance for the classes of risks set out in Account 8610. This includes for example, company protection against liability for claims resulting from loss or damage to, or delay of property entrusted to it for

transportation or storage. The total of such amounts shall be distributed to the following activities in accordance with instruction 28B:

- 8711—Provision for Claims—Self-Insured Portion—Cargo Loss and Damage—Interstate Moving.
- 8712—Provision for Claims—Self-Insured Portion—Cargo Loss and Damage—Intrastate Moving.
- 8713—Provision for Claims—Self-Insured Portion—Cargo Loss and Damage—Local Moving.
- 8717—Provision for Claims—Self-Insured Portion—Cargo Loss and Damage—Warehousing.
- 8718—Provision for Claims—Self-Insured Portion—Cargo Loss and Damage—Overseas Import and Export.
- 8719—Provision for Claims—Self-Insured Portion—Cargo Loss and Damage—Indirect Operating—Noncarrier.

NOTE A.—Class II carriers shall use account 8700 to record any self insured provisions for cargo loss and damage.

NOTE B.—When unclaimed freight is sold, and neither the shipper nor the consignee is known, the receipts shall be applied against any unpaid transportation charges for the property sold and the balance, if any, shall be credited to this account.

8720—Provision for Claims — Self-Insured Portion—Public Liability and Property Damage.

This account shall be charged, and Account 2130—Other Current and Accrued Liabilities (class II) or Account 2172—Personal Injuries Property Damage Claims and Workmen's Compensation Claims (Estimated Liabilities; Accrued) (class I) shall be credited with the self-insured portion of coverage sufficient to meet the probable liabilities and related legal fees, not covered by commercial insurance for the classes of risks set out in account 8620. This includes, for example, company protection against liability for deaths of or injuries to persons (other than company employees) and damages to the property of others (except property entrusted to the company for transportation or storage), resulting from the operation of owned and leased vehicles. The total of such amounts shall be distributed to the following activities in accordance with instruction 28B:

- 8721—Provision for Claims—Self-Insured Portion—Public Liability and Property Damage—Interstate Moving.
- 8722—Provision for Claims—Self-Insured Portion—Public Liability and Property Damage—Intrastate Moving.
- 8723—Provision for Claims—Self-Insured Portion—Public Liability and Property Damage—Local Moving.
- 8724—Provision for Claims—Self-Insured Portion—Public Liability and Property Damage—Indirect Operating—Carrier Only.
- 8726—Provision for Claims—Self-Insured Portion—Public Liability and Property Damage—Packing and Crating.
- 8729—Provision for Claims—Self-Insured Portion—Public Liability and Property Damage—Indirect Operating—Noncarrier.

NOTE A.—Class II carriers shall use account 8700 to record any self-insured provisions for public liability and property damage.

8740—Provision for Claims — Self-Insured Portion—Fire, Theft, and Collision.

This account shall be charged, and Account 2130—Other Current and Accrued Liabilities (class II) or Account 2171—Self-Insurance (estimated liabilities; accrued) (class I) shall be credited with the self-insured portion of coverage sufficient to meet the probable liabilities and related legal fees which are not covered by commercial insurance for the classes of risks set in account 8640. This includes, for example, company protection against loss from fire, theft, or collision damage to owned or leased vehicles and equipment used in company operations. The total of such amounts shall be distributed to the following activities in accordance with instruction 28B:

- 8741—Provision for Claims—Self Insured Portion—Fire, Theft and Collision—Interstate Moving.
- 8742—Provision for Claims—Self Insured Portion—Fire, Theft and Collision—Intrastate Moving.
- 8743—Provision for Claims—Self Insured Portion—Fire, Theft and Collision—Local Moving.
- 8746—Provision for Claims—Self Insured Portion—Fire, Theft and Collision—Packing and Crating.
- 8747—Provision for Claims—Self Insured Portion—Fire, Theft and Collision—Warehousing.
- 8749—Provision for Claims—Self Insured Portion—Fire, Theft and Collision—Indirect Operating—Noncarrier.

NOTE A.—Class II carriers shall use Account 8700 to record any self-insured provisions for fire, theft, and collision.

NOTE B.—Fire insurance on buildings and structures shall be charged to Account 8660—Insurance on Buildings and Structures.

8800—Uncollectible Revenue.

This account shall be charged, and Account 1131—Accounts Receivable—Customers and Interline (classes I and II) shall be credited, with receivables for carrier operating revenues, including interline proportions of revenue due from other carriers, which, after a reasonably diligent effort to collect, have proved impracticable of collection. If accounts which have been so written off are afterwards collected, the amount received shall be credited to this account; *Provided, however*, That such recoveries are from accounts charged off against this account. Debits to this account may be made monthly on the basis of the estimated average loss of revenue due to uncollectible accounts in which case the concurrent credit shall be to Account 1138—Allowance for Uncollectible Accounts (classes I and II). To the allowance thus established shall be charged such amounts as are determined to be uncollectible and amounts written off and subsequently collected shall be credited to the allowance. When charges to this account are made by estimate, the estimate shall be adjusted at the end of each calendar year to conform to the

experience of the accounting carrier as determined by analysis of its accounts receivable. The total of such amounts in this account shall be distributed to the following accounts in accordance with instruction 28B:

- 8805—Uncollectible Revenue—General and Administrative—Carrier Only.
- 8800—Uncollectible Revenue—Indirect Operating—Noncarrier.

NOTE A.—Losses on receivables for carrier operating revenues, including such losses on notes or claims receivable, shall be charged to account 8805. Losses on receivables for noncarrier operating revenues, including such losses on notes or claims receivable, shall be charged to account 8800.

NOTE B.—Losses on receivables for nonoperating revenues, including such losses on notes or claims receivable, shall be charged to account 9400.

NOTE C.—Uncollected COD's (through bankruptcy of delivery carrier or agent, fault of driver, etc.) shall be charged to account 8805.

8900—Gain or Loss on Disposition of Operating Assets.

This account may be used as a control account for all accounts in the 8900 series.

8910—Gains on Disposition of Operating Assets.

(a) This account shall reflect the gains on each unit of retired, sold, or traded-in operating assets, including accounts 1221 through 1232 (class II) and accounts 1221 through 1252 (class I), depreciated under the unit plan. (See instruction 21(a)(1).) This account shall also reflect the gains on disposition of carrier intangible property having a fixed term. (See instruction 21(b)(1).) Such amounts shall be credited to account 8915.

(b) Gains on disposition of property used in other than carrier operations shall be credited to Account 8919.

NOTE A.—Gains on disposition of intangible property not having a fixed term shall be included in Account 9510—Nonoperating Gains on Disposition of Assets.

NOTE B.—Gains on disposition of land and structures shall be included in Account 9530—Gains on Disposition of Land and Structures.

8920—Losses on Disposition of Operating Assets.

(a) This account shall reflect the loss on each unit of retired, sold, or traded-in carrier operating property, depreciated under the unit plan. (See instruction 21(a)(1).) This account shall also reflect the losses on disposition of carrier intangible property having a fixed term. (See instruction 21(b)(1).) Such amounts shall be charged to Account 8925.

(b) Losses on disposition of property used in other than carrier operations shall be charged to Account 8929.

NOTE A.—Losses on disposition of intangible property not having a fixed term shall be included in Account 9520—Nonoperating Losses on Disposition of Assets.

NOTE B.—Losses on disposition of land and structures shall be included in Account

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9540—Losses on Disposition of Land and Structures.

V. CONVERSION TABLES FOR CLASS I AND CLASS II CARRIERS OF HOUSEHOLD GOODS

Item No. 1. Immediately following the end of Table II-B, Class II Motor Carriers, Revenue and Expense Account Numbers, Conversion Table, add the household goods carrier conversion table to read:

CLASS I AND CLASS II HOUSEHOLD GOODS CARRIER CONVERSION TABLES

These conversion tables relate the household goods carrier operating ac-

counts under the present system effective January 1, 1974, with accounts of similar content under the previous system. For instructions on using the tables, see the text which immediately precedes Table I-A, Class I Motor Carriers.

In referring to the conversion tables be sure to note any symbols following the account title. For example, account 5005 includes a pound sign (£) at the end of the account title. An explanation of the pound (£) sign and other symbols is provided in the "Guide to Symbols" which precedes each household goods carrier conversion table.

TABLE III.—Class I household goods carriers—revenue and expense account number conversion table FROM THE SYSTEM OF ACCOUNTS EFFECTIVE PRIOR TO JAN. 1, 1974, TO THE SYSTEM OF ACCOUNTS EFFECTIVE JAN. 1, 1974

System of accounts effective prior to Jan. 1, 1974		System of accounts effective Jan. 1, 1974			
Account title	No.	No.	Account title		
<i>Operating revenues</i>					
Freight revenue; intercity common carrier.	3100	3111	Moving revenue—intercity common carrier, own rights, company driver—interstate moving.		
		3112	Moving revenue—intercity common carrier, own rights, company driver—intrastate moving.		
		3118	Moving revenue—intercity common carrier, own rights, company driver—overseas import and export.		
		3121	Moving revenue—intercity common carrier, own rights, owner operator—interstate moving.		
		3122	Moving revenue—intercity common carrier, own rights, owner operator—intrastate moving.		
		3128	Moving revenue—intercity common carrier, own rights, owner operator—overseas import and export.		
		3131	Moving revenue—intercity common carrier, own rights, agent—interstate moving.		
		3132	Moving revenue—intercity common carrier, own rights, agent—intrastate moving.		
		3138	Moving revenue—intercity common carrier, own rights, agent—overseas import and export.		
		3611	Additional transportation charge—interstate moving.		
		3612	Additional transportation charge—intrastate moving.		
		3621	Extra stops, pickup, delivery interstate moving.		
		3622	Extra stops, pickup, delivery intrastate moving.		
Freight revenue; intercity contract carrier.	3110	3201	Moving revenue—intercity contract carrier, own rights interstate moving.		
		3202	Moving revenue—intercity contract carrier, own rights intrastate moving.		
		3208	Moving revenue—intercity contract carrier, own rights overseas import and export.		
		3642	Miscellaneous supplementary transportation services—intrastate moving. ²		
Freight revenue; local cartage.....	3120	3303	Moving revenue—local moving.		
		3308	Moving revenue—local overseas import and export.		
		3641	Miscellaneous supplementary transportation service—interstate moving. ¹		
		3642	Miscellaneous supplementary transportation service—intrastate moving. ¹		
Intercity transportation for other Class I and Class II motor carriers.	3130	3411	Moving revenue—intercity transportation for other motor carriers, company driver—interstate moving.		
		3412	Moving revenue—intercity transportation for other motor carriers, company driver—intrastate moving.		
		3418	Moving revenue—intercity transportation for other motor carriers, company driver—overseas import and export.		
		3421	Moving revenue—intercity transportation for other motor carriers, owner operator—interstate moving.		
		3422	Moving revenue—intercity transportation for other motor carriers, owner operator—intrastate moving.		
		3428	Moving revenue—intercity transportation for other motor carriers, owner operator—overseas import and export.		
		3526	Unpacking only—interstate—packing and crating. ¹		
		3536	Packing and unpacking—intrastate—packing and crating. ¹		
Other operating revenues.....	3000	3588	Additional charges—overseas shipments—overseas import and export.		
		3641	Miscellaneous supplementary transportation service—interstate moving. ²		
		3642	Miscellaneous supplementary transportation service—intrastate moving. ²		
		3811	Booking commissions—interstate moving.		
		3812	Booking commissions—intrastate moving.		
		3821	Origin commissions—interstate moving.		
		3822	Origin commissions—intrastate moving.		
		3904	Other operating revenue—indirect operating—carrier only.		
		<i>Operating expenses, equipment maintenance</i>			
		Supervision.....	4110	4114	Salaries—supervisory and administrative personnel—indirect operating—carrier only. ^{1, 2}
		4124	Salaries—Clerical—indirect operating—carrier only. ^{1, 2}		
		4174	Salaries—Officers—indirect operating—carrier only. ^{1, 2}		
		4194	Salaries—department and division managers—indirect operating—carrier only. ^{1, 2}		
		5004	Fringe benefits—indirect operating—carrier only. ^{1, 2, 4}		

See footnotes at end of table.

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FROM THE SYSTEM OF ACCOUNTS EFFECTIVE PRIOR TO JAN. 1, 1974, TO THE SYSTEM OF ACCOUNTS EFFECTIVE JAN. 1, 1974—continued

System of accounts effective prior to Jan. 1, 1974		System of accounts effective Jan. 1, 1974	
Account title	No.	No.	Account title
Office and other expenses.....	4120	4614	Repair Wages-Transportation Equipment only—indirect operating—carrier only. ¹³
Other maintenance expenses.....	4180	4904	Other wages—indirect operating—carrier only. ¹³
		5004	Fringe benefits—indirect operating—carrier only. ¹³
		6114	Gasoline and diesel fuel—indirect operating—carrier only. ¹³
		6124	Motor oils and lubricants—indirect operating—carrier only. ¹³
		6204	Tires and tubes—indirect operating—carrier only. ¹³
		6304	Other vehicle supplies—indirect operating—carrier only. ¹³
		6404	Vehicle repair parts—indirect operating—carrier only. ¹³
		6514	Repair materials—building—indirect operating—carrier only. ¹³
		6524	Repair materials—equipment—indirect operating—carrier only. ¹³
		6534	Repair materials—furniture and fixtures—indirect operating—carrier only. ¹³
		6614	Printed forms and office supplies—indirect operating—carrier only. ¹³
		6904	Miscellaneous supplies—indirect operating—carrier only. ¹³
		7104	Outside services—vehicle repairs and maintenance—indirect operating—carrier only. ¹³
		7214	Outside services—building repairs—indirect operating—carrier only. ¹³
		7224	Outside services—equipment repairs—indirect operating—carrier only. ¹³
		7234	Outside services—furniture and fixture repairs—indirect operating—carrier only. ¹³
		7314	Other outside services—janitorial services—indirect operating—carrier only. ¹³
		7324	Other outside services—watch and alarm services—indirect operating—carrier only. ¹³
		7404	Utilities—indirect operating carrier only. ¹³
		7504	Communication services—indirect operating—carrier only. ¹³
		7704	Travel expenses—company drivers and other operating employees—indirect operating—carrier only. ¹³
		7804	Travel and entertainment—sales, office, and management personnel—indirect operating carrier only. ¹³
		7914	Subscriptions, books, and periodicals—indirect operating—carrier only. ¹³
		7945	Postage—general & administrative—carrier only. ¹³
		7994	Miscellaneous corporate expenses—indirect operating—carrier only. ¹³
		8324	Rent on office equipment—indirect operating—carrier only. ¹³
		8424	Vehicle licenses and registration fees—state and local indirect operating—carrier only. ¹³
		8434	Vehicle licenses and registration fees—federal—indirect operating—carrier only. ¹³
		8444	Gas, diesel fuel, and oil taxes state and local—indirect operating—carrier only. ¹³
		8454	Gas, diesel fuel, and oil taxes—federal—indirect operating—carrier only. ¹³
Repairs and servicing; revenue equipment—line haul.	4131	4611	Repair wages—transportation equipment only—interstate moving. ¹⁴
		4612	Repair wages—transportation equipment only—intrastate moving. ¹⁴
		4613	Repair wages—transportation equipment only—local moving. ¹⁴
		5004	Fringe benefits—indirect operating—carrier only. ¹³
		6121	Motor oils and lubricants—interstate moving. ¹⁴
		6122	Motor oils and lubricants—intrastate moving. ¹⁴
		6123	Motor oils and lubricants—local moving. ¹⁴
		6301	Other vehicle supplies—interstate moving. ¹⁴
		6302	Other vehicle supplies—intrastate moving. ¹⁴
		6303	Other vehicle supplies—local moving. ¹⁴
		6401	Vehicle repair parts—interstate moving. ¹⁴
		6402	Vehicle repair parts—intrastate moving. ¹⁴
		6403	Vehicle repair parts—local moving. ¹⁴
		7101	Outside services—vehicle repairs and maintenance—interstate moving. ¹⁴
		7102	Outside services—vehicle repairs and maintenance—intrastate moving. ¹⁴
		7103	Outside services—vehicle repairs and maintenance—local moving. ¹⁴
Repairs and servicing; revenue equipment—pickup and delivery.	4135	4611	Repair wages—transportation equipment only—interstate moving. ¹⁴
		4612	Repair wages—transportation equipment only—intrastate moving. ¹⁴
		4613	Repair wages—transportation equipment only—local moving. ¹⁴
		5004	Fringe benefits—indirect operating—carrier only. ¹³
		6121	Motor oils and lubricants—interstate moving. ¹⁴
		6122	Motor oils and lubricants—intrastate moving. ¹⁴
		6123	Motor oils and lubricants—local moving. ¹⁴
		6301	Other vehicle supplies—interstate moving. ¹⁴
		6302	Other vehicle supplies—intrastate moving. ¹⁴
		6303	Other vehicle supplies—local moving. ¹⁴
		6401	Vehicle repair parts—interstate moving. ¹⁴
		6402	Vehicle repair parts—intrastate moving. ¹⁴
		6403	Vehicle repair parts—local moving. ¹⁴
		7101	Outside services—vehicle repairs and maintenance—interstate moving. ¹⁴
		7102	Outside services—vehicle repair and maintenance—intrastate moving. ¹⁴
		7103	Outside services—vehicle repairs and maintenance—local moving. ¹⁴
Employees welfare expenses.....	4145	5004	Fringe benefits—indirect operating—carrier only. ¹³

See footnotes at end of table.

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FROM THE SYSTEM OF ACCOUNTS EFFECTIVE PRIOR TO JAN. 1, 1974, TO THE SYSTEM OF ACCOUNTS EFFECTIVE JAN. 1, 1974—continued

System of accounts effective prior to Jan. 1, 1974		System of accounts effective Jan. 1, 1974	
Account title	No.	No.	Account title
Tires and tubes; revenue equipment—line haul.....	4161	6301	Tires and tubes—interstate moving. ¹⁴
		6302	Tires and tubes—intrastate moving. ¹⁴
		6303	Tires and tubes—local moving. ¹⁴
Tires and tubes; revenue equipment—pickup and delivery.....	4165	6301	Tires and tubes—interstate moving. ¹⁴
		6302	Tires and tubes—intrastate moving. ¹⁴
		6303	Tires and tubes—local moving. ¹⁴
Operating rents.....	4185	8314	Rent on building property—indirect operating—carrier only. ¹¹
		8334	Rent on miscellaneous equipment—indirect operating—carrier only. ¹¹
Joint garage expense; debit.....	4191	.....	Intentionally left blank.
Joint garage expense; credit.....	4196	.....	Do.
<i>Transportation</i>			
Supervision.....	4210	4111	Salaries—supervisory and administrative personnel—interstate moving.
		4112	Salaries—supervisory and administrative personnel—intrastate moving.
		4113	Salaries—supervisory and administrative personnel—local moving.
		4121	Salaries—clerical—interstate moving.
		4122	Salaries—clerical—intrastate moving.
		4123	Salaries—clerical—local moving.
		4171	Salaries—officers—interstate moving.
		4172	Salaries—officers—intrastate moving.
		4173	Salaries—officers—local moving.
		4191	Salaries—department and division managers—interstate moving.
		4192	Salaries—department and division managers—intrastate moving.
		4193	Salaries—department and division managers—local moving.
		5001	Fringe benefits—interstate moving. ⁴
		5002	Fringe benefits—intrastate moving. ⁴
		5003	Fringe benefits—local moving. ⁴
Office and other expenses.....	4220	4901	Other wages—interstate moving.
Other transportation expenses.....	4280	4902	Other wages—intrastate moving.
		4903	Other wages—local moving.
		5001	Fringe benefits—interstate moving. ⁴
		5002	Fringe benefits—intrastate moving. ⁴
		5003	Fringe benefits—local moving. ⁴
		6514	Repair material—building—indirect operating—carrier only. ¹⁴
		6534	Repair materials—furniture and fixtures—indirect operating—carrier only. ¹⁴
		6611	Printed forms and office supplies—interstate moving.
		6612	Printed forms and office supplies—intrastate moving.
		6613	Printed forms and office supplies—local moving.
		6801	Miscellaneous supplies—interstate moving.
		6802	Miscellaneous supplies—intrastate moving.
		6803	Miscellaneous supplies—local moving.
		7214	Outside services—building repairs—indirect operating—carrier only. ¹⁴
		7224	Outside services—equipment repairs—indirect operating—carrier only. ¹⁴
		7234	Outside services—furniture and fixture repairs—indirect operating—carrier only. ¹⁴
		7314	Other outside services—janitorial services—indirect operating—carrier only. ¹⁴
		7324	Other outside services—watch and alarm services—indirect operating—carrier only. ¹⁴
		7404	Utilities—indirect operating—carrier only. ¹⁴
		7601	Purchased labor—temporary help—interstate moving.
		7602	Purchased labor—temporary help—intrastate moving.
		7603	Purchased labor—temporary help—local moving.
		7604	Purchased labor—temporary help—indirect operating—carrier only. ¹⁴
		7701	Travel expenses—company drivers and other operating employees—interstate moving.
		7702	Travel expenses—company drivers and other operating employees—intrastate moving.
		7703	Travel expenses—company drivers and other operating employees—local moving.
		7801	Travel and entertainment—sales, office and management personnel—interstate moving.
		7802	Travel and entertainment—sales, office, and management personnel—intrastate moving.
		7803	Travel and entertainment—sales, office and management personnel—local moving.
		7914	Subscriptions, books, and periodicals—indirect operating—carrier only. ¹⁴
		7924	Membership and dues—indirect operating—carrier only. ¹⁴
		7994	Miscellaneous corporate expenses—indirect operating carrier only. ¹⁴
		8324	Rent on office equipment—indirect operating—carrier only. ¹⁴
Drivers and helpers—line haul.....	4231	4211	Operating wages—transportation only—intercity drivers—interstate moving.
		4212	Operating wages—transportation only—intercity drivers—intrastate moving.
		4214	Operating wages—transportation only—intercity drivers—indirect operating—carrier only. ¹⁴

See footnotes at end of table.

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FROM THE SYSTEM OF ACCOUNTS EFFECTIVE PRIOR TO JAN. 1, 1974, TO THE SYSTEM OF ACCOUNTS EFFECTIVE JAN. 1, 1974—continued

System of accounts effective prior to Jan. 1, 1974		System of accounts effective Jan. 1, 1974	
Account title	No.	No.	Account title
		4221	Operating wages—transportation only—intercity helpers—interstate moving.
		4222	Operating wages—transportation only—intercity helpers—intrastate moving.
		4224	Operating wages—transportation only—intercity helpers—indirect operating—carrier only. ²³
		4901	Other wages—interstate moving. ¹⁷
		4902	Other wages—intrastate moving. ¹⁷
		5001	Fringe benefits—interstate moving. ⁴
		5002	Fringe benefits—intrastate moving. ⁴
Drivers and helpers—pickup and delivery.	4235	4233	Operating wages—transportation only—driver—helper—local moving only—local moving.
		4234	Operating wages—transportation only—driver—helper—local indirect operating—carrier only. ²³
		4243	Operating wages—transportation only—drayage labor—overseas containers—local moving.
		4244	Operating wages—transportation only—drayage labor—overseas containers—indirect operating—carrier only. ²³
		4903	Other wages—local moving. ¹¹
		5003	Fringe benefits—local moving. ⁴
Employees' welfare expenses.....	4245	5001	Fringe benefits—interstate moving. ¹⁴
		5002	Fringe benefits—intrastate moving. ¹⁴
		5003	Fringe benefits—local moving. ¹⁴
Fuel for revenue equipment—line haul...	4251	6111	Gasoline and diesel fuel—interstate moving.
		6112	Gasoline and diesel fuel—intrastate moving.
Fuel for revenue equipment—pickup and delivery.	4255	6113	Gasoline and diesel fuel—local moving.
Oil for revenue equipment—line haul...	4261	6121	Motor oils and lubricants—interstate moving. ⁷
		6122	Motor oils and lubricants—intrastate moving. ⁷
Oil for revenue equipment—pickup and delivery.	4265	6123	Motor oils and lubricants—local moving. ⁷
Equipment rents; intercity; with drivers.	4271	7631	Purchased transportation—tractor rents with driver from owner operators—interstate moving.
		7632	Purchased transportation—tractor rents with driver from owner operators—intrastate moving.
		7634	Purchased transportation—tractor rents with driver—from owner operators—indirect operating—carrier only. ²³
		7635	Purchased transportation—tractor rents with driver from owner operators—overseas import and export.
		7651	Purchased transportation—tractor-trailer rents with driver—from owner operator—interstate moving.
		7652	Purchased transportation—tractor-trailer rents with driver—from owner operators—intrastate moving.
		7654	Purchased transportation—tractor-trailer rents with driver—from owner operator—indirect operating—carrier only. ²³
		7655	Purchased transportation—tractor-trailer rents with driver—from owner operators—overseas import and export.
Equipment rents; intercity; without driver.	4272	7611	Purchased transportation—equipment rents—without driver—interstate moving.
		7612	Purchased transportation—equipment rents—without driver—intrastate moving.
		7614	Purchased transportation—equipment rents—without driver—indirect operating—carrier only. ²³
Other purchased transportation; intercity.	4273	7621	Purchased transportation—tractor rents with driver—from agent—interstate moving.
		7622	Purchased transportation—tractor rents with driver—from agent—intrastate moving.
		7624	Purchased transportation—tractor rents with driver—from agent—indirect operating—carrier only. ²³
		7625	Purchased transportation—tractor rents with driver—from agent—overseas import and export.
		7641	Purchased transportation—tractor-trailer rents with driver—from agent—interstate moving.
		7642	Purchased transportation—tractor-trailer rents with driver—from agent—intrastate moving.
		7644	Purchased transportation—tractor-trailer rents with driver—from agent—indirect operating—carrier only. ²³
		7645	Purchased transportation—tractor-trailer rents with driver—from agent—overseas import and export.
		7681	Purchased transportation—other transportation modes—interstate moving.
		7682	Purchased transportation—other transportation modes—intrastate moving.
		7684	Purchased transportation—other transportation modes—indirect operating—carrier only. ²³
		7688	Purchased transportation—other transportation modes—overseas import and export.
Equipment rents; pickup and delivery; with drivers.	4275	7633	Purchased transportation—tractor rents with driver from owner operators—local moving.
		7653	Purchased transportation—tractor-trailer rents with driver—from owner operator—local moving.
Equipment rents; pickup and delivery; without drivers.	4276	7613	Purchased transportation—equipment rents—without drivers—local moving.
Other purchased pickup and delivery...	4277		Intentionally omitted.
Equipment rents; credit.....	4279	7691	Purchased transportation—equipment rents—credit—interstate moving.
		7692	Purchased transportation—equipment rents—credit—intrastate moving.
		7694	Purchased transportation—equipment rents—credit—indirect operating—carrier only. ²³
Operating rents.....	4285	5315	Rent on building property—general and administrative—carrier only.

See footnotes at end of table.

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FROM THE SYSTEM OF ACCOUNTS EFFECTIVE PRIOR TO JAN. 1, 1974, TO THE SYSTEM OF ACCOUNTS EFFECTIVE JAN. 1, 1974—continued

System of accounts effective prior to Jan. 1, 1974		System of accounts effective Jan. 1, 1974	
Account title	No.	No.	Account title
Supervisory salaries.....	4311	4114	Salaries—supervisory and administrative personnel—indirect operating—carrier only. ²³
		4174	Salaries—officers—indirect operating—carrier only. ²³
		4194	Salaries—department and division managers—indirect operating—carrier only. ²³
Salaries & fees; billing and collecting....	4312	4125	Salaries—clerical—general and administrative—carrier only. ²³
		5005	Fringe benefits—general and administrative—carrier only. ^{4, 23}
Other office employees.....	4313	4124	Salaries—clerical—indirect operating—carrier only. ²³
		5004	Salaries—clerical—indirect operating—carrier only. ^{4, 23}
Office and other expenses.....	4320	4614	Repair wages—transportation equipment only—indirect operating—carrier only. ²³
Other terminal expenses.....	4380	6114	Gasoline and diesel fuel—indirect operating—carrier only. ²³
		6124	Motor oils and lubricants—indirect operating—carrier only. ²³
		6204	Tires and tubes—indirect operating—carrier only. ²³
		6304	Other vehicle supplies—indirect operating—carrier only. ²³
		6404	Vehicle repair parts—indirect operating—carrier only. ²³
		6514	Repair materials—building—indirect operating—carrier only. ²³
		6534	Repair materials—furniture and fixtures—indirect operating—carrier only. ²³
		6614	Printed forms and office supplies—indirect operating carrier only. ²³
		6615	Printed forms and office supplies—general and administrative—carrier only. ²³
		6804	Miscellaneous supplies—indirect operating—carrier only. ²³
		8444	Gas, diesel fuel, and oil taxes—State and local—indirect operating—carrier only. ²³
		8454	Gas, diesel fuel and oil taxes—Federal—indirect operating—carrier only. ²³
Salaries & wages; platform employees..	4340	4114	Salaries—supervisory and administrative personnel—indirect operating—carrier only. ²³
		4064	Other wages—indirect operating—carrier only. ²³
Employees' welfare expenses.....	4345	5001	Fringe benefits—indirect operating—carrier only. ^{4, 23}
		5004	Fringe benefits—indirect operating—carrier only. ^{4, 23}
		5005	Fringe benefits—general & administrative—carrier only. ^{4, 23}
Other terminal employees.....	4350	4904	Other wages—indirect operating—carrier only. ²³
		5001	Fringe benefits—general & administrative—carrier only. ^{4, 23}
Commission agents.....	4360	4704	Commission agent fees—indirect operating—carrier only. ²³
Operating rents.....	4385	8314	Rent on building property—indirect operating—carrier only. ²³
Joint terminal facilities; debit.....	4391, 4396		Intentionally omitted.
<i>Traffic</i>			
Supervision.....	4410	4114	Salaries—supervisory and administrative personnel—indirect operating—carrier only. ²³
		4124	Salaries—clerical—indirect operating—carrier only. ²³
		4144	Salaries—sales salaries—employees—indirect operating carrier only.
		4174	Salaries—officers—indirect operating—carrier only. ²³
		4194	Salaries—department and division managers—indirect operating—carrier only. ²³
		7104	Outside services—vehicle repairs and maintenance—indirect operating—carrier only. ²³
		7214	Outside services—building repairs—indirect operating—carrier only. ²³
		7224	Outside services—equipment repairs—indirect operating—carrier only. ²³
		7234	Outside services—furniture and fixture repairs—indirect operating—carrier only. ²³
		7314	Other outside services—janitorial services—indirect operating—carrier only. ²³
		7324	Other outside services—janitorial services—indirect operating—carrier only. ²³
		7404	Utilities—indirect operating—carrier only. ²³
		7804	Travel and entertainment—sales, office, and management personnel—indirect operating carrier only. ²³
		7914	Subscriptions, books, and periodicals—indirect operating—carrier only. ²³
		7924	Memberships and dues—indirect operating—carrier only. ²³
		7945	Postage—general and administrative—carrier only. ²³
		7994	Miscellaneous corporate expenses—indirect operating carrier only. ²³
		8324	Rent on office equipment—indirect operating—carrier only. ²³
		8325	Rent on office equipment—general and administrative—carrier only. ²³
		8424	Vehicle licenses and registration fees—state and local indirect operating—carrier only. ²³
		8434	Vehicle licenses, and registration fees—Federal—indirect operating—carrier only. ²³
		4704	Commission agent fees—indirect operating—carrier only. ²³
		4904	Other wages—indirect operating—carrier only. ²³
		5004	Fringe benefits—indirect operating—carrier only.

See footnotes at end of table.

FROM THE SYSTEM OF ACCOUNTS EFFECTIVE PRIOR TO JAN. 1, 1974, TO THE SYSTEM OF ACCOUNTS EFFECTIVE JAN. 1, 1974—continued

System of accounts effective prior to Jan. 1, 1974		System of accounts effective Jan. 1, 1974	
Account title	No.	No.	Account title
Office and other expenses.....	4420	4614	Repair wages—transportation equipment only—indirect operating—carrier only. ²⁰
Other traffic expenses.....	4480	6114	Gasoline and diesel fuel—indirect operating—carrier only. ²⁰
		6124	Motor oils and lubricants—indirect operating—carrier only. ²⁰
		6204	Tires and tubes—indirect operating—carrier only. ²⁰
		6204	Other vehicle supplies—indirect operating—carrier only. ²⁰
		6404	Vehicle repair parts—indirect operating—carrier only. ²⁰
		6614	Printed forms and office supplies—indirect operating—carrier only. ²⁰
		7104	Outside services—vehicle repairs and maintenance—indirect operating—carrier only. ²⁰
		7404	Utilities—indirect operating—carrier only. ²⁰
		7804	Travel and entertainment—sales, office, and management personnel—indirect operating—carrier only. ²⁰
		7914	Subscriptions, books, and periodicals. ²⁰
		7924	Memberships and dues—indirect operating—carrier only. ²⁰
		7934	Conventions and meetings—indirect operating—carrier only. ²⁰
		7945	Postage—general & administrative—carrier only. ²⁰
		7994	Miscellaneous corporate expenses—indirect operating—carrier only. ²⁰
		8234	Rent on office equipment—indirect operating—carrier only. ²⁰
		8424	Vehicle licenses and registration fees—state and local—indirect operating—carrier only. ²⁰
		8434	Vehicle licenses and registration fees—Federal—indirect operating—carrier only. ²⁰
Tariffs and schedules.....	4430	6621	Tariffs and schedules—interstate moving.
		6622	Tariffs and schedules—intrastate moving.
		6623	Tariffs and schedules—local moving.
Employees' welfare expenses.....	4445	5004	Fringe Benefits—indirect operating—carrier only. ²⁰
Advertising.....	4450	7344	Advertising—agency—indirect operating—carrier only.
		7354	Advertising—media—indirect operating—carrier only.
		7364	Advertising—all other—indirect operating—carrier only.
Operating rents.....	4485	8314	Rent on building property—indirect operating—carrier only. ²⁰
<i>Insurance and safety</i>			
Supervision.....	4510	4114	Salaries—supervisory and administrative personnel—indirect operating—carrier only. ²⁰
		4124	Salaries—clerical—indirect operating—carrier only. ²⁰
		4174	Salaries—officers—indirect operating—carrier only. ²⁰
		4194	Salaries—department and division managers—indirect operating—carrier only. ²⁰
		5004	Fringe Benefits—indirect operating—carrier only. ²⁰
		7334	Other outside services—professional services—indirect operating—carrier only. ²⁰
Office and other expenses.....	4520	4614	Repair wages—transportation equipment only—indirect operating—carrier only. ²⁰
Other insurance and safety department expenses.....	4580	6114	Gasoline and diesel fuel—indirect operating—carrier only. ²⁰
		6124	Motor oils and lubricants—indirect operating—carrier only. ²⁰
		6204	Tires and tubes—indirect operating—carrier only. ²⁰
		6204	Other vehicle supplies—indirect operating—carrier only. ²⁰
		6404	Vehicle repair parts—indirect operating—carrier only. ²⁰
		6614	Printed forms and office supplies—indirect operating—carrier only. ²⁰
		7104	Outside services—vehicles repairs and maintenance—indirect operating—carrier only. ²⁰
		7404	Utilities—indirect operating—carrier only. ²⁰
		7804	Travel and entertainment—sales, office, and management personnel—indirect operating—carrier only. ²⁰
		7914	Subscriptions, books, and periodicals—indirect operating—carrier only. ²⁰
		7924	Memberships and dues—indirect operating—carrier only. ²⁰
		7945	Postage—general & administrative—carrier only. ²⁰
		7994	Miscellaneous corporate expenses—indirect operating—carrier only. ²⁰
		8234	Rent on office equipment—indirect operating—carrier only. ²⁰
		8424	Vehicle licenses and registration fees—State and local—indirect operating—carrier only. ²⁰
		8434	Vehicle licenses and registration fees—Federal—indirect operating—carrier only. ²⁰
Public liability and property damage....	4530	8621	Public liability and property damage—premiums paid—interstate moving.
		8622	Public liability and property damage—premiums paid—intrastate moving.
		8623	Public liability and property damage—premiums—paid local moving.
		8624	Public liability and property damage—premiums paid indirect operating—carrier only.
		8631	Public liability and property damage—collections from haulers (credit)—interstate moving.
		8632	Public liability and property damage—collections from haulers (credit)—intrastate moving.

See footnotes at end of table.

RULES AND REGULATIONS

FROM THE SYSTEM OF ACCOUNTS EFFECTIVE PRIOR TO JAN. 1, 1974, TO THE SYSTEM OF ACCOUNTS EFFECTIVE JAN. 1, 1974—continued

System of accounts effective prior to Jan. 1, 1974		System of accounts effective Jan. 1, 1974	
Account title	No.	No.	Account title
		8633	Public liability and property damage—collections from haulers (credit)—local moving.
		8634	Public liability and property damage—collections from haulers (credit)—indirect operating—carrier only. ²
		8721	Provision for claims—self-insured portion—public liability and property damage—interstate moving.
		8722	Provision for claims—self-insured portion—public liability and property damage—intrastate moving.
		8723	Provision for claims—self-insured portion—public liability and property damage—local moving.
		8724	Provision for claims—self-insured portion—public liability and property damage—indirect operating—carrier only.
Workmen's compensation.....	4540	5035	Workmen's compensation—general and administrative—carrier only.
Employees' welfare expenses.....	4545	5004	Fringe benefits—indirect operating—carrier only. ³
Cargo loss and damage.....	4550	8611	Cargo loss and damage insurance premiums paid—interstate moving.
		8612	Cargo loss and damage insurance—premiums paid—intrastate moving.
		8613	Cargo loss and damage insurance—premiums paid local moving.
		8614	Cargo loss and damage insurance—premiums paid—indirect operating—carrier only. ³
		8711	Provision for claims—self-insured portion—cargo loss and damage—interstate moving.
		8712	Provision for claims—self-insured portion—cargo loss and damage—intrastate moving.
		8713	Provision for claims—self-insured portion—cargo loss and damage.
		8714	Provisions for claims—self-insured portion—cargo loss and damage—indirect operating—carrier only. ²
Fire, theft and collision.....	4560	8641	Fire, theft, and collision insurance—premiums paid—interstate moving.
Other insurance expense.....	4570	8642	Fire, theft, and collision insurance—premiums paid—intrastate moving.
		8643	Fire, theft, and collision insurance—premiums paid—local moving.
		8644	Fire, theft, and collision insurance—premiums paid—indirect operating—carrier only. ²
		8651	Fire, theft, collision—collections from haulers (credit)—interstate moving.
		8652	Fire, theft, and collision—collections from haulers (credit)—intrastate moving.
		8653	Fire, theft, and collision—collections from haulers (credit)—local moving.
		8654	Fire, theft, and collision insurance—collections from haulers (credit)—indirect operating—carrier only. ²
		8665	Insurance on buildings and structures—general and administrative—carrier only.
		8695	Other insurance expenses—general and administrative—
		8741	Provisions for claims—self-insured portion—fire, theft, and collision—interstate moving.
		8742	Provision for claims—self-insured portion—fire, theft, and collision—intrastate moving.
		8743	Provision for claims—self-insured portion—fire, theft, and collision—local moving.
		8744	Provisions for claims—self-insured portion—fire, theft, and collision—indirect operating—carrier only.
Operating rents.....	4585	8314	Rent on building property—indirect operating—carrier only (J).
<i>Administrative and general</i>			
Salaries; general officers.....	4611	4175	Salaries—officers—general and administrative—carrier only.
		4195	Salaries—department and division managers—general and administrative—carrier only.
Salaries; revenue accounting.....	4612	4125	Salaries—clerical—general and administrative—carrier only.
		5005	Fringe benefits—general and administrative—carrier only. ⁴
Salaries; other general office employees..	4613	4115	Salaries—supervisory and administrative personnel—general and administrative—carrier only.
Purchasing and store expenses.....	4675		
Other general expenses.....	4680	4125	Salaries—clerical—general and administrative—carrier only.
		4905	Other wages—general and administrative—carrier only.
		5005	Fringe benefits—general and administrative—carrier only. ⁴
		6515	Repair materials—building—general and administrative—carrier only.
		7995	Miscellaneous corporate expenses.
Expenses of general officers.....	4621	4615	Repair wages—transportation equipment only—general and administrative—carrier only.
Expenses of general office employees.....	4622	6405	Vehicle repair parts—general and administrative—carrier only.
		7105	Outside services—vehicle repairs and maintenance—general and administrative—carrier only.
		7805	Travel and entertainment—sales, office, and management personnel—general and administrative—carrier only.
		7925	Membership and dues—general and administrative—carrier only.
		8425	Vehicle licenses and registration fees—State and local—general and administrative—carrier only.
		8435	Vehicle licenses and registration fees—Federal—general and administrative—carrier only.

See footnotes at end of table.

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FROM THE SYSTEM OF ACCOUNTS EFFECTIVE PRIOR TO JAN. 1, 1974, TO THE SYSTEM OF ACCOUNTS EFFECTIVE JAN. 1, 1974—continued

System of accounts effective prior to Jan. 1, 1974		System of accounts effective Jan. 1, 1974	
Account title	No.	No.	Account title
Other general office expenses.....	4623	6523	Repair materials—equipment—general and administrative—carrier only.
		6535	Repair materials—furniture and fixtures—general and administrative—carrier only.
		* 6615	Printed forms and office supplies—general and administrative—carrier only.
		6805	Miscellaneous supplies—general and administrative—carrier only.
		7215	Outside services—building repairs—general and administrative—carrier only.
		7225	Outside services—equipment repairs—general and administrative—carrier only.
		7235	Outside services—furniture and fixtures repairs—general and administrative—carrier only.
		7315	Other outside services—janitorial services—general and administrative—carrier only.
		7325	Other outside services—watch and alarm services—general and administrative—carrier only.
		7405	Utilities—general and administrative—carrier only.
		7915	Subscriptions, books, and periodical—general and administrative—carrier only.
		7945	Postage—general and administrative—carrier only.
		8325	Rent on office equipment—general and administrative—carrier only.
Law expenses.....	4630	7335	Other outside services—professional services—general and administrative—carrier only.
Outside auditing expenses.....	4635		
Management and supervision fees.....	4650		
Regulatory expenses.....	4670		
Communication service.....	4640	7504	Communication services—indirect operating—carrier only.
		7505	Communication services—general and administrative—carrier only.
Employee's welfare expenses.....	4645	5005	Fringe benefits—general and administrative—carrier only. ⁴
Uncollectible revenues.....	4660	8805	Uncollectible revenues—general and administrative—carrier only.
Operating rents.....	4685	8314	Rent on building property—indirect operating—carrier only.
		8315	Rent on building property—general and administrative—carrier only.
Joint operating expenses; debit.....	4691		Intentionally omitted.
Joint operating expenses; credit.....	4696		Do.
<i>Depreciation expense</i>			
Depreciation of structures.....	5010	8145	Depreciation—building and structures—general and administrative—carrier only.
Depreciation of revenue equipment—line haul.....	5021	8111	Depreciation—revenue equipment—interstate moving.
		8112	Depreciation—revenue equipment—intrastate moving.
		8113	Depreciation—revenue equipment—local moving.
Depreciation of revenue equipment—pickup and delivery.....	5025		
Depreciation of service cars and equipment.....	5030	8134	Depreciation—service cars and equipment—indirect operating—carrier only.
		8135	Depreciation—service cars and equipment—indirect operating—carrier only.
Depreciation of shop and garage equipment.....	5040	8124	Depreciation—shop and garage equipment—indirect operating—carrier only.
Depreciation of furniture and office equipment.....	5050	8154	Depreciation—furniture and office equipment—indirect operating—carrier only.
		8155	Depreciation—furniture and office equipment—general and administrative—carrier only.
Depreciation of miscellaneous equipment.....	5060	8191	Depreciation—miscellaneous equipment—interstate moving.
		8192	Depreciation—miscellaneous equipment—intrastate moving.
		8193	Depreciation—miscellaneous equipment—local moving.
		8194	Depreciation—miscellaneous equipment—indirect operating carrier only.
		8195	Depreciation—miscellaneous equipment—general and administrative—carrier only.
Depreciation of improvements to leasehold property.....	5070	8215	Amortization of leasehold improvements—general and administrative—carrier only.
Depreciation of undistributed property.....	5080	8175	Depreciation—undistributed property—general and administrative—carrier only.
Depreciation adjustment.....	5100	8015	Gain on disposition of operating assets—general and administrative—carrier only. ³
		8925	Losses on disposition of operating assets—general and administrative—carrier only. ⁴
<i>Amortization expenses</i>			
Amortization of carrier operating property.....	5150	8225	Amortization expense (other) general and administrative—carrier only.
		8915	Gain on disposition of operating assets—general and administrative—carrier only. ³
		8925	Losses on disposition of operating assets—general and administrative—carrier only. ⁴
<i>Operating Taxes and licenses</i>			
Gasoline, other fuel and oil taxes—line haul equipment.....	5211	8441	Gas, diesel fuel, and oil taxes—State and local—interstate moving.
		8442	Gas, diesel fuel and oil taxes—State and local—intrastate moving.
		8451	Gas, diesel fuel, and oil taxes—Federal—interstate moving.
		8452	Gas, diesel fuel and oil taxes—Federal—intrastate moving.
Gasoline, other fuel and oil taxes—pickup and delivery equipment.....	5215	8443	Gas, diesel fuel and oil taxes—State and local—local moving.
		8453	Gas, diesel fuel, and oil taxes—Federal—local moving.
Vehicle license and registration fees—line haul equipment.....	5221	8421	Vehicle licenses and registration fees—State and local interstate moving.
		8422	Vehicle licenses and registration fees—State and local intrastate moving.
		8431	Vehicle licenses and registration fees—Federal—interstate moving.
		8432	Vehicle licenses and registration fees—Federal—intrastate moving.

See footnotes at end of table.

RULES AND REGULATIONS

FROM THE SYSTEM OF ACCOUNTS EFFECTIVE PRIOR TO JAN. 1, 1974, TO THE SYSTEM OF ACCOUNTS EFFECTIVE JAN. 1, 1974—continued

System of accounts effective prior to Jan. 1, 1974		System of accounts effective Jan. 1, 1974	
Account title	No.	No.	Account title
Vehicle license and registration fees—pickup and delivery equipment.	8225	8423	Vehicle licenses and registration fees—State and local—local moving.
Real estate and personal property taxes.	8230	8433	Vehicle licenses and registration fees—Federal—local moving.
		8414	Real estate and personal property taxes—indirect operating—carrier only.
		8415	Real estate and personal property taxes—general and administrative—carrier only.
Social security taxes.	5240	5115	FICA taxes—general and administrative—carrier only. ¹¹
		5123	Federal unemployment taxes—general and administrative—carrier only. ¹¹
		5135	State unemployment taxes—general and administrative—carrier only. ¹¹
Other taxes.	5250	8484	Gas, diesel fuel, and oil taxes—State and local—indirect operating—carrier only.
		8485	Gas, diesel fuel, and oil taxes—State and local—general and administrative—carrier only.
		8494	Other taxes—State and local—indirect operating—carrier only.
		8495	Other taxes—State and local—general and administrative—carrier only.
Lease of distinct operating unit; debit.	5400		Intentionally omitted.
Lease of distinct operating unit; credit.	5500		Do.
<i>Other ordinary income</i>			
Income from noncarrier operations; net.	6100	3510	Packing only—interstate—packing and crating. ³
		3526	Unpacking only—interstate—packing and crating. ³
		3536	Packing and unpacking—intrastate—packing and crating. ³
		3575	Thru-container packing and loading—overseas import and export.
		3596	Other packing and crating service revenue—packing and crating.
		3598	Other packing and crating service revenue—packing and crating.
		3717	Storage household goods—SIT interstate—warehousing.
		3727	Warehouse handling, in/out—SIT interstate—warehousing.
		3737	Storage household goods—SIT intrastate—warehousing.
		3747	Warehouse handling in/out—SIT intrastate—warehousing.
		3757	Storage—other than carrier shipments—warehousing.
		3767	Warehouse handling in/out—other than carrier shipments—warehousing.
		3836	Packing commissions—packing and crating.
		3909	Other operating revenue (classes I and II)—indirect operating—noncarrier.
			Because of the extensive list, the noncarrier operating expense accounts which become effective Jan. 1, 1974, are shown in appendix A to this conversion table.
		9100	Income from noncarrier operations (net).
		9110	Income from noncarrier operations.
		9120	Expenses of noncarrier operations.
Interest income.	6200	9210	Interest income.
Dividend income.	6400	9220	Dividend income.
Other nonoperating income.	6500	9410	Other nonoperating income.
<i>Deductions from ordinary income</i>			
Interest.	7100	9610	Interest expense—equipment obligations—general and administrative.
		9620	Interest expense—advances—general and administrative.
		9630	Interest expense—bonds—general and administrative.
		9640	Interest expense—other long-term obligations—general and administrative.
		9650	Interest expense—current obligations—general and administrative.
		9660	Interest expense—matured obligations—general and administrative.
Amortization of debt discount and expense.	7300	9670	Amortization of debt discount and expense.
Amortization of premiums on debt—credit.	7400	9680	Amortization of premium on debt—credit.
Other deductions.	7500	9420	Other nonoperating deductions.
		9421	Bad debts.
		9422	Amortization (franchises, permits, and other).
		9423	Life insurance premiums (nontax deductible).
		9429	Other.
		9510	Nonoperating gains on disposition of other assets.
		9520	Nonoperating losses on disposition of other assets.
		9530	Gains on disposition of land and structures.
		9540	Losses on disposition of land and structures.
<i>Income taxes</i>			
Federal income taxes.	8810	9710	Federal income taxes.
State income taxes.	8820	9720	State income taxes.
Other income taxes.	8830	9730	Other income taxes.
<i>Extraordinary and prior period items</i>			
Extraordinary items (net).	8910	9810	Extraordinary items (net).
Prior period items (net).	8930	9820	Prior period items (net).
Income taxes on extraordinary and prior period items.	8950	9850	Income taxes on extraordinary and prior period items.

See footnotes at end of table.

RULES AND REGULATIONS

TABLE III.—GUIDE TO SYMBOLS—CLASS I

- ¹Applies only when service is performed by carrier personnel.
- ²Applies only when service is performed by noncarrier personnel.
- ³See detail account description. Applies only to certain amounts which were redistributed from accounts 3100, 3120, and 3900, of prior ICC regulatory System of Accounts.
- ⁴Applies to amounts in this account which were redistributed from accounts 5055, 5065, and 5075.
- ⁵Applies to amounts for grease, lubricants, and coolants in this account.
- ⁶Applies to amounts in this account which were redistributed from accounts 5015, 5025, 5045, and 5055.
- ⁷Applies to amounts for oil in this account.
- ⁸Applies to expenditures which are not applicable to revenue vehicles.
- ⁹Applies to carrier operating property only.
- ¹⁰Applies to fixed term intangible property only (see also account 9120).
- ¹¹Applies to amounts in this account prior to redistribution to the 5100 account series.
- ¹²Applies only to portion relating to equipment maintenance hourly supervisors and clerks.
- ¹³Applies only to portion relating to services, supplies, structures, or equipment maintenance employees necessary for servicing equipment and vehicles in the equipment maintenance department.
- ¹⁴Applies only to portion relating to services, supplies, or employees servicing line haul equipment.
- ¹⁵Applies only to portion relating to services, supplies, or employees servicing pickup and delivery equipment.
- ¹⁶Applies only to expenses of the transportation department relating to employees, services, supplies, or structures.
- ¹⁷Applies only to nonproductive wages of drivers and helpers.
- ¹⁸Applies only to portion of expenses relating to platform and/or terminal employees, services, supplies, structures.
- ¹⁹Applies only to portion of expenses relating to the terminal billing and collection function.
- ²⁰Applies only to the portion of expenses relating to the traffic and sales function, such as employee wages, services, supplies, or structures.
- ²¹Applies only to the portion of expenses relating to the insurance and safety function, such as employee wages, services, supplies, or structures.
- ²²Account is to be used only to record expenses from "motor carrier operation's other than household goods operations."

TABLE III.—Class I Household Goods Carriers
APPENDIX A.—CONVERSION OF NONCARRIER OPERATING EXPENSES¹

Natural classification	Activities noncarrier			
	Packing and crating	Warehousing	Overses import and export	Indirect operating
	6	7	8	9
411 Supervisory and administrative personnel.....	4116	4117	4118	4119
412 Clerical.....	4126	4127	4128	4129
414 Sales salaries—employees.....				4149
417 Officers.....	4176	4177	4178	4179
419 Department and division managers.....	4196	4197	4198	4199
431 Packer wages—interstate moves.....	4316			
432 Packer wages—interstate moves.....	4326			
435 Packer wages—overseas shipments.....			4358	
441 Warehouse labor—household.....		4417		
442 Warehouse handling—SIT interstate.....		4427		
443 Warehouse handling—SIT interstate.....		4437		
444 Warehouse handling—SIT intrastate.....		4447		
462 Other repair wages.....	4626	4627	4628	4629
470 Commission agent fees.....				4709
480 Other wages.....	4806	4807	4808	4809
500 Fringe benefits.....	5006	5007	5008	5009
501 Contributions to Union Welfare Funds.....				5019
502 Employees' group insurance.....				5029
503 Workmen's compensation.....				5039
504 Pension and retirement plans.....				5049
505 Vacation pay.....				5059
506 Holiday pay.....				5069
507 Miscellaneous paid time off.....				5079
509 Other employee benefits.....				5099
510 Payroll taxes.....	5106	5107	5108	5109
511 FICA taxes.....				5119
512 Federal unemployment taxes.....				5129
513 State unemployment taxes.....				5139
611 Gasoline and diesel fuel.....	6116	6117		6119
612 Motor oils and lubricants.....	6126	6127		6129
620 Tires and tubes.....	6206	6207		6209
630 Other vehicle supplies.....	6306	6307		6309
640 Vehicle repair parts.....	6406	6407		6409
651 Repair materials—building.....	6516	6517	6518	6519
652 Repair materials—equipment.....	6526	6527	6528	6529
653 Repair materials—furniture and fixtures.....	6536	6537	6538	6539
661 Printed forms and office supplies.....	6616	6617	6618	6619
662 Tariffs and schedules.....	6626	6627	6628	6629
670 Packing and crating materials and supplies.....	6706	6707	6708	6709
680 Miscellaneous supplies.....	6806	6807	6808	6809
710 Outside services—vehicle repairs (other than vehicles).....	7106	7107		7109
721 Outside services—building repairs.....	7216	7217	7218	7219
722 Outside services—equipment repairs.....	7226	7227	7228	7229
723 Outside services—furniture and fixture repairs.....	7236	7237	7238	7239
731 Janitorial services.....	7316	7317	7318	7319
732 Watch and alarm services.....	7326	7327	7328	7329
733 Professional services.....				7339
734 Advertising—agency.....				7349
735 Advertising—media.....				7359
736 Advertising—all other.....		7407	7408	7409
740 Utilities.....			7408	7409
750 Communications services.....			7508	7509
770 Travel expenses—company drivers and other operating employees.....	7706	7707	7708	7709
780 Travel and entertainment—sales, office, and management personnel.....	7806	7807	7808	7809
791 Subscriptions, books, and periodicals.....				7919
792 Memberships and dues.....				7929
793 Conventions and meetings.....				7939
794 Postage.....				7949
799 Miscellaneous corporate expenses.....				7999
811 Depreciation—revenue equipment.....	8116			8119
812 Depreciation—shop and garage equipment.....		8127	8128	8129
813 Depreciation—service cars and equipment.....		8137	8138	8139
814 Depreciation—buildings and structures.....	8146	8147	8148	8149

See footnotes at end of table.

RULES AND REGULATIONS

TABLE IV.—GUIDE TO SYMBOLS—CLASS II

- ¹ Applies only when service is performed by carrier personnel.
² Applies only when service is performed by noncarrier personnel.
³ See detail account description. Applies only to certain amounts which were redistributed from accounts 3100, 3120, and 3900, of prior IGC regulatory System of Accounts.
⁴ Applies to amounts in this account which were redistributed from accounts 5025, 5045, 5075, and 5095.
⁵ Applies to amounts for grease, lubricants and coolants in this account.
⁶ Applies to amounts in this account which were redistributed from account 5075.
⁷ Does not apply to amounts for grease, lubricants, and coolants.
⁸ Applies to carrier operating property only.
⁹ Applies to fixed term intangible property only (see also account 9100).
¹⁰ Applies to amounts in this account prior to redistribution to the 5100 account series.
¹¹ Applies only to portion relating to equipment maintenance hourly supervisors and clerks.
¹² Applies only to portion relating to services, supplies, structures, or equipment maintenance employees necessary for servicing equipment and vehicles in the equipment maintenance department.
¹³ Applies only to portion relating to services, supplies, or employees servicing line haul equipment.
¹⁴ Applies only to portion relating to services, supplies, or employees servicing pickup and delivery equipment.
¹⁵ Applies only to expenses of the transportation department relating to employees, services, supplies, or structures.
¹⁶ Applies only to nonproductive wages of drivers and helpers.
¹⁷ Applies only to portion of expenses relating to platform and/or terminal employees, services, supplies, or structures.
¹⁸ Applies only to portion of clerical and administrative expenses relating to the terminal billing and collection function.
¹⁹ Applies only to the portion of expenses relating to the traffic and sales function, such as employee wages, services, supplies, or structures.
²⁰ Applies only to the portion of expenses relating to the insurance and safety function, such as employee wages, services, supplies, or structures.
²¹ Account is to be used only to record expenses from "motor carrier operations other than household goods operations."
²² Applies only to printed forms and office supplies.
²³ Applies only to office equipment.
²⁴ Applies only to clerical and/or administrative employees for the terminal or platform functions.
²⁵ Applies only to tariffs and schedules.
²⁶ Applies only to postage.
²⁷ Applies only to public liability and property damage.
²⁸ Applies only to cargo loss and damage.
²⁹ Applies only to fire, theft, and collision.
³⁰ Applies only to officers, department, and division managers.
³¹ Applies only to clerical, supervisory, and administrative personnel.
³² Applies only to building property.
³³ Applies only to miscellaneous corporate expenses.
³⁴ Excludes miscellaneous corporate expenses.
³⁵ Excludes building property.

TABLE III.—Class I Household Goods Carriers
APPENDIX A.—CONVERSION OF NONCARRIER OPERATING EXPENSES¹

Natural classification	Activities noncarrier			
	Packing and crating	Warehousing	Overseas import and export	Indirect operating
	6	7	8	9
815 Depreciation—furniture and office equipment.....	8156	8157	8158	8159
817 Depreciation—undistributed property.....				8179
819 Depreciation—miscellaneous equipment.....	8196	8197	8198	8199
821 Amortization of leasehold improvements.....		8217	8218	8219
822 Amortization expense—other.....				8229
831 Rent on building property.....		8317	8318	8319
832 Rent on office equipment.....				8329
833 Rent on miscellaneous equipment.....	8336	8337	8338	8339
841 Real estate and personal property taxes.....		8417	8418	8419
842 Vehicle licenses and registration fees—State and local.....	8426			8429
843 Vehicle licenses and registration fees—Federal.....	8436			8439
844 Gas, diesel fuel, and oil taxes—State and local.....	8446			
845 Gas, diesel fuel, and oil taxes—Federal.....	8456			
848 Other taxes—Federal.....				8489
849 Other taxes—State and local.....				8499
861 Cargo loss and damage insurance—premiums paid.....		8617	8618	8619
862 Public liability and property damage—premiums paid.....	8626			8629
864 Fire, theft, and collision insurance—premiums paid.....	8646			8649
866 Insurance on buildings and structures.....		8667		8669
869 Other insurance expense.....		8697		8699
871 Claims for loss and damage.....		8717	8718	8719
872 Claims for loss and damage—public liability and property.....	8726			8729
874 Claims for loss and damage—fire, theft, and collision.....	8746	8747		8749
880 Uncollectible revenue.....				8809
891 Gains on disposition of operating assets.....				8919
892 Losses on disposition of operating assets.....				8929

¹ These expenses were previously recorded in one account, 6100. However, because the present accounts, effective Jan. 1, 1974, are so numerous they are listed here rather than within the conversion table. See account 6100 in the conversion table for the other details involved in converting the noncarrier operating expense accounts.

See footnotes at end of table.

TABLE IV.—Class II household goods carriers—revenue and expense account number conversion table.
FROM THE SYSTEM OF ACCOUNTS EFFECTIVE PRIOR TO JAN. 1, 1974, TO THE SYSTEM OF ACCOUNTS EFFECTIVE JAN. 1, 1974

System of accounts effective prior to Jan. 1, 1974		System of accounts effective Jan. 1, 1974	
Account title	No.	No.	Account title
<i>Operating revenues</i>			
Freight revenue; intercity common carrier.	310	3111	Moving revenue—intercity common carrier, own rights company driver—interstate moving.
		3112	Moving revenue—intercity common carrier, own rights, company driver—intrastate moving.
		3118	Moving revenue—intercity common carrier, own rights, company driver—overseas import and export.
		3121	Moving revenue—intercity common carrier, own rights, owner operator—interstate moving.
		3122	Moving revenue—intercity common carrier, own rights, owner operator—intrastate moving.
		3128	Moving revenue—intercity common carrier, own rights, owner operator—overseas import and export.
		3131	Moving revenue—intercity common carrier, own rights, agent—interstate moving.
		3132	Moving revenue—intercity common carrier, own rights, agent—intrastate moving.
		3138	Moving revenue—intercity common carrier, own rights, agent—overseas import and export.
		3601	Supplementary transportation service—interstate moving. ³
		3602	Supplementary transportation service—intrastate moving. ³
Freight revenue; intercity contract carrier.	311	3201	Moving revenue—intercity contract carrier, own rights, interstate moving.
		3202	Moving revenue—intercity contract carrier, own rights, intrastate moving.
		3208	Moving revenue—intercity contract carrier, own rights, overseas import and export.
Freight revenue; local cartage.....	312	3303	Moving revenue—local, local moving.
		3308	Moving revenue—local, overseas import and export.
		3601	Supplementary transportation service—interstate moving. ³
		3602	Supplementary transportation service—intrastate moving. ³
Intercity transportation for other Class II and Class I motor carriers.	313	3411	Moving revenue—intercity transportation for other motor carriers, company driver—interstate moving.
		3412	Moving revenue—intercity transportation for other motor carriers, company driver—intrastate moving.
		3418	Moving revenue—intercity transportation for other motor carriers, company driver—overseas import and export.
		3421	Motor revenue—intercity transportation for other motor carriers, owner operator—interstate moving.
		3422	Moving revenue—intercity transportation for other motor carriers, owner operator—intrastate moving.
		3428	Moving revenue—intercity transportation for other motor carriers, owner operator—overseas import and export.
Other operating revenues.....	390	3516	Packing only—interstate—packing and crating. ¹
		3528	Unpacking only—interstate—packing and crating. ¹
		3536	Packing and unpacking—intrastate—packing and crating. ¹
		3588	Additional charges—overseas shipments—overseas import and export.
		3601	Supplementary transportation service—interstate moving. ³
		3602	Supplementary transportation service—intrastate moving. ³
		3811	Booking commissions—interstate moving.
		3812	Booking commissions—intrastate moving.
		3821	Origin commissions—interstate moving.
		3822	Origin commissions—intrastate moving.
		3904	Other operating revenue—indirect operating—carrier only.
<i>Operation and maintenance expense</i>			
Supervision, office and other expenses....	411	4104	Salaries—indirect operating—carrier only. ¹¹
Other maintenance expenses.....	418	4614	Repair wages—transportation equipment only—indirect operating—carrier only. ¹²
		4904	Other wages—indirect operating—carrier only. ¹²
		5004	Fringe benefits—indirect operating—carrier only. ^{4 11 12}
		6114	Gasoline and diesel fuel—indirect operating—carrier only. ¹²
		6204	Tires and tubes—indirect operating—carrier only. ¹²
		6304	Other vehicle supplies—indirect operating—carrier only. ¹²
		6404	Vehicle repair parts—indirect operating—carrier only. ¹²
		6504	Repair materials (other than vehicle)—indirect operating—carrier only. ¹²
		6604	Printing and office supplies—indirect operating—carrier only. ¹²
		6804	Miscellaneous supplies—indirect operating—carrier only. ¹²
		7104	Outside services—vehicle repairs and maintenance—indirect operating—carrier only. ¹²
		7204	Outside services—repairs (other than vehicles)—indirect operating—carrier only. ¹²
		7314	Other outside services—janitorial services—indirect operating—carrier only. ¹²
		7404	Utilities—indirect operating—carrier only. ¹²
		7504	Communication services—indirect operating—carrier only. ¹²
		7704	Travel expenses—company drivers and other operating employees—indirect operating—carrier only. ¹²
		7804	Travel and entertainment—sales, office, and management personnel—indirect operating—carrier only. ¹²
		7904	General expenses—indirect operating—carrier only. ¹²
		7905	General expenses—general and administrative—carrier only. ^{12 28}
		8304	Rent—other than revenue equipment—indirect operating—carrier only. ¹²
		8424	Vehicle licenses and registration fees—State and local—indirect operating—carrier only. ¹²
		8434	Vehicle licenses and registration fees—Federal—indirect operating—carrier only. ¹²
		8444	Gas, diesel fuel, and oil taxes—State and local—indirect operating—carrier only. ¹²
		8454	Gas, diesel fuel, and oil taxes—Federal—indirect operating—carrier only. ¹²

See footnotes at end of table.

RULES AND REGULATIONS

FROM THE SYSTEM OF ACCOUNTS EFFECTIVE PRIOR TO JAN. 1, 1974, TO THE SYSTEM OF ACCOUNTS EFFECTIVE JAN. 1, 1974—continued

System of accounts effective prior to Jan. 1, 1974		System of accounts effective Jan. 1, 1974	
Account title	No.	No.	Account title
Repairs and service—revenue equipment—line haul.	412.1	4611	Repair wages—transportation equipment only—interstate moving. ¹²
		4612	Repair wages—transportation equipment only—intrastate moving. ¹²
		4613	Repair wages—transportation equipment only—local moving. ¹²
		5004	Fringe benefits—indirect operating—carrier, only. ^{12, 4}
		6111	Gasoline and diesel fuel—interstate moving. ^{12, 4}
		6112	Gasoline and diesel fuel—intrastate moving. ^{12, 4}
		6113	Gasoline and diesel fuel—local moving. ^{12, 4}
		6301	Other vehicle supplies—interstate moving. ¹²
		6302	Other vehicle supplies—intrastate moving. ¹²
		6303	Other vehicle supplies—local moving. ¹²
		6401	Vehicle repair parts—interstate moving. ¹²
		6402	Vehicle repair parts—intrastate moving. ¹²
		6403	Vehicle repair parts—local moving. ¹²
Repairs and service—revenue equipment—pickup and delivery.	413.5	4611	Repair wages—transportation equipment only—interstate moving. ¹²
		4612	Repair wages—transportation equipment only—intrastate moving. ¹²
		4613	Repair wages—transportation equipment only—local moving. ¹²
		5004	Fringe benefits—indirect operating—carrier only. ^{12, 4}
		6111	Gasoline and diesel fuel—interstate moving. ^{12, 4}
		6112	Gasoline and diesel fuel—intrastate moving. ^{12, 4}
		6113	Gasoline and diesel fuel—local moving. ^{12, 4}
		6301	Other vehicle supplies—interstate moving. ¹²
		6302	Other vehicle supplies—intrastate moving. ¹²
		6303	Other vehicle supplies—local moving. ¹²
		6401	Vehicle repair parts—interstate moving. ¹²
		6402	Vehicle repair parts—intrastate moving. ¹²
		6403	Vehicle repair parts—local moving. ¹²
Tires and tubes; revenue equipment—line haul.	416.1	6201	Tires and tubes—interstate moving. ¹²
		6202	Tires and tubes—intrastate moving. ¹²
		6203	Tires and tubes—local moving. ¹²
Tires and tubes; revenue equipment—pickup and delivery.	416.5	6201	Tires and tubes—interstate moving. ¹²
		6202	Tires and tubes—intrastate moving. ¹²
		6203	Tires and tubes—local moving. ¹²
Joint garage expense—not	4191	Intentionally omitted.	
<i>Transportation</i>			
Supervision, office and other expenses...	421	4101	Salaries—interstate moving.
		4102	Salaries—intrastate moving.
Other transportation expenses.....	428	4103	Salaries—local moving.
		4901	Other wages—interstate moving.
		4902	Other wages—intrastate moving.
		4903	Other wages—local moving.
		5001	Fringe benefits—interstate moving. ⁴
		5002	Fringe benefits—intrastate moving. ⁴
		5003	Fringe benefits—local moving. ⁴
		6504	Repair materials (other than vehicle) indirect operating—carrier only. ¹²
		6601	Printing and office supplies—interstate moving. ¹²
		6602	Printing and office supplies—intrastate moving. ¹²
		6603	Printing and office supplies—local moving. ¹²
		6801	Miscellaneous supplies—interstate moving.
		6802	Miscellaneous supplies—intrastate moving.
		6803	Miscellaneous supplies—local moving.
		7204	Outside services—repairs (other than vehicle) indirect operating—carrier only. ¹²
		7314	Other outside services—janitorial services—indirect operating—carrier only. ¹²
		7404	Utilities—indirect operating—carrier only. ¹²
		7601	Purchased labor—temporary help—interstate moving.
		7602	Purchased labor—temporary help—intrastate moving.
		7603	Purchased labor—temporary help—local moving.
		7604	Purchased labor—temporary help—indirect operating—carrier only. ¹²
		7701	Travel expenses—company drivers and other operating employees—interstate moving.
		7702	Travel expenses—company drivers and other operating employees—intrastate moving.
		7703	Travel expenses—company drivers and other operating employees—local moving.
		7801	Travel and entertainment—sales, office, and management personnel—interstate moving.
		7802	Travel and entertainment—sales, office, and management personnel—intrastate moving.
		7803	Travel and entertainment—sales, office and management personnel—local moving.
		7904	General expenses—indirect operating—carrier only. ¹²
		8304	Rent—other than revenue equipment—indirect operating carrier only. ¹²

See footnotes at end of table.

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FROM THE SYSTEM OF ACCOUNTS EFFECTIVE PRIOR TO JAN. 1, 1974, TO THE SYSTEM OF ACCOUNTS EFFECTIVE JAN. 1, 1974—continued

System of accounts effective prior to Jan. 1, 1974		System of accounts effective Jan. 1, 1974			
Account title	No.	No.	Account title		
Drivers and helpers—line haul.....	423.1	4211	Operating wages—transportation only—intercity drivers—interstate moving.		
		4212	Operating wages—transportation only—intercity drivers—intrastate moving.		
		4214	Operating wages—transportation only—intercity drivers—indirect operating—carrier only. ²¹		
		4221	Operating wages—transportation only—intercity helpers—interstate moving.		
		4222	Operating wages—transportation only—intercity helpers—intrastate moving.		
		4224	Operating wages—transportation only—intercity helpers—indirect operating—carrier only. ²¹		
		4901	Other wages—interstate moving. ¹⁴		
		4902	Other wages—intrastate moving. ¹⁴		
		5001	Fringe benefits—interstate moving. ⁴		
		5002	Fringe benefits—intrastate moving. ⁴		
		Drivers and helpers—pickup and delivery.	423.5	4233	Operating wages—transportation only—driver—helper—local moving only—local moving.
4234	Operating wages—transportation only—driver—helper—local—indirect operating—carrier only. ²¹				
4243	Operating wages—transportation only—drayage labor—overseas containers—local moving.				
4244	Operating wages—transportation only—drayage labor—overseas containers—indirect operating—carrier only. ²¹				
4903	Other wages—local moving. ¹⁴				
5003	Fringe benefits—local moving.				
6111	Gasoline and diesel fuel—interstate moving. ⁷				
6112	Gasoline and diesel fuel—intrastate moving. ⁷				
6113	Gasoline and diesel fuel—local moving. ⁷				
Fuel and oil—revenue equipment—line haul.	425.1			7631	Purchased transportation—tractor rents with driver from owner operators—interstate moving.
				7632	Purchased transportation—tractor rents with driver from owner operators—intrastate moving.
		7634	Purchased transportation—tractor rents with driver from owner operators—indirect operating—carrier only. ²¹		
		7638	Purchased transportation—tractor rents with driver from owner operators—overseas import and export.		
		7651	Purchased transportation—tractor-trailer rents with driver—from owner operator—interstate moving.		
		7652	Purchased transportation—tractor-trailer rents with driver—from owner operator—intrastate moving.		
		7654	Purchased transportation—tractor-trailer rents with driver—from owner operator—indirect operating—carrier only. ²¹		
		7658	Purchased transportation—tractor-trailer rents with driver—from owner operators—overseas import and export.		
		Fuel and oil—revenue equipment—pickup and delivery.	425.4	7611	Purchased transportation—equipment rents—without driver—interstate moving.
				7612	Purchased transportation—equipment rents—without driver—intrastate moving.
				7614	Purchased transportation—equipment rents—without driver—indirect operating—carrier only. ²¹
Equipment rents; intercity; with drivers.	427.1	7621	Purchased transportation—tractor rents with driver—from agent—interstate moving.		
		7622	Purchased transportation—tractor rents with driver—from agent—intrastate moving.		
		7624	Purchased transportation—tractor rents with driver—from agent—indirect operating—carrier only. ²¹		
		7628	Purchased transportation—tractor rents with driver—from agent—overseas import and export.		
		7641	Purchased transportation—tractor-trailer rents with driver—from agent—interstate moving.		
		7642	Purchased transportation—tractor-trailer rents with driver—from agent—intrastate moving.		
		7644	Purchased transportation—tractor-trailer rents with driver—from agent—indirect operating—carrier only. ²¹		
		7648	Purchased transportation—tractor-trailer rents with driver—from agent—overseas import and export.		
		Equipment rents; intercity; without driver.	427.2	7681	Purchased transportation—other transportation modes—interstate moving.
				7682	Purchased transportation—other transportation modes—intrastate moving.
				7684	Purchased transportation—other transportation modes—indirect operating—carrier only. ²¹
Other purchased transportation; intercity.	427.3	7688	Purchased transportation—other transportation modes—overseas import and export.		
		7633	Purchased transportation—tractor rents with driver from owner operators—local moving.		
		7653	Purchased transportation—tractor-trailer rents with driver—from owner operator—local moving.		
		7613	Purchased transportation—equipment rents—without drivers—local moving.		
Equipment rents; pickup and delivery; with driver.	427.5	7613	Purchased transportation—equipment rents—without drivers—local moving.		
		7613	Purchased transportation—equipment rents—without drivers—local moving.		
Equipment rents; pickup and delivery; without drivers.	427.6	7613	Purchased transportation—equipment rents—without drivers—local moving.		
		7613	Purchased transportation—equipment rents—without drivers—local moving.		
Other purchased pickup and delivery.....	427.7	.....	Intentionally omitted.	
Equipment rents; credit.....	427.9	7091	Purchased transportation—equipment rents—credit—interstate moving.		
		7692	Purchased transportation—equipment rents—credit—intrastate moving.		
		7694	Purchased transportation—equipment rents—credit—indirect operating—carrier only. ²¹		
<i>Terminal</i>					
Supervisory salaries.....	431.1	4104	Salaries—general and administrative—carrier only. ¹⁷		
Salaries & fees; billing and collecting.....	431.2	4105	Salaries—general and administrative—carrier only. ¹⁸		
Salaries; revenue accounting.....	461.2	5005	Fringe benefits—general and administrative—carrier only. ¹⁸		

See footnotes at end of table.

RULES AND REGULATIONS

FROM THE SYSTEM OF ACCOUNTS EFFECTIVE PRIOR TO JAN. 1, 1974, TO THE SYSTEM OF ACCOUNTS EFFECTIVE JAN. 1, 1974—continued

System of accounts effective prior to Jan. 1, 1974		System of accounts effective Jan. 1, 1974	
Account title	No.	No.	Account title
Other office employees—terminal.....	431.3	4104	Salaries—indirect operating—carrier only. ¹⁴
Office and other expenses.....	432	5004	Fringe benefits—indirect operating—carrier only. ^{4, 14}
Other terminal expenses.....	438	4614	Repair wages—transportation equipment only—indirect operating—carrier only. ¹⁷
		5004	Fringe benefits—indirect operating—carrier only. ^{4, 17}
		5005	Fringe benefits—general and administrative—carrier only. ^{4, 18}
		6114	Gasoline and diesel fuel—indirect operating—carrier only. ¹⁷
		6204	Tires and tubes—indirect operating—carrier only. ¹⁷
		6304	Other vehicle supplies—indirect operating—carrier only. ¹⁷
		6404	Vehicle repair parts—indirect operating—carrier only. ¹⁷
		6604	Repair materials (other than vehicle)—indirect operating—carrier only. ¹⁷
		6604	Printing and office supplies—indirect operating—carrier only. ¹⁷
		6605	Printing and office supplies—general and administrative—carrier only. ¹⁴
		6804	Miscellaneous supplies—indirect operating—carrier only. ¹⁷
		7104	Outside services—vehicle repairs and maintenance—indirect operating—carrier only. ¹⁷
		7204	Outside services—repairs (other than vehicles)—indirect operating—carrier only. ¹⁷
		7314	Other outside services—janitorial services—indirect operating—carrier only. ¹⁷
		7404	Utilities—indirect operating—carrier only. ¹⁷
		7804	Travel and entertainment—sales, office, and management personnel—indirect operating—carrier only. ¹⁷
		7904	General expenses—indirect operating—carrier only. ¹⁷
		7905	General expenses—general and administrative—carrier only. ^{14, 18}
		8304	Rent—other than revenue equipment—indirect operating—carrier only. ¹⁷
		8305	Rent—other than revenue equipment—general and administrative—carrier only. ¹⁴
		8424	Vehicle licenses and registration fees—State and local—indirect operating—carrier only. ¹⁷
		8434	Vehicle licenses and registration fees—Federal—indirect operating—carrier only. ¹⁷
		8444	Gas, diesel fuel, and oil taxes—State and local—indirect operating—carrier only. ¹⁷
		8454	Gas, diesel fuel, and oil taxes—Federal—indirect operating—carrier only. ¹⁷
Salaries and wages; platform employees..	434	4104	Salaries—indirect operating—carrier only. ¹⁴
		4304	Other wages—indirect operating—carrier only. ¹⁷
Other terminal employees.....	435	5004	Fringe benefits—indirect operating—carrier only. ^{4, 17}
		4304	Other wages—indirect operating—carrier only. ¹⁷
Commission agents.....	436	5004	Fringe benefits—general and administrative—carrier only. ^{4, 17}
Joint terminal facilities—not.....	439	4704	Commission agent fees—indirect operating—carrier only.
			Intentionally omitted.
			Traffic
Supervision, office, and other expenses..	441	4104	Salaries—indirect operating—carrier only. ¹⁴
Other traffic expenses.....	448	4614	Repair wages—transportation equipment only—indirect operating—carrier only. ¹⁷
		4704	Commission agent fees—indirect operating—carrier only. ¹⁴
		4904	Other wages—indirect operating—carrier only. ¹⁴
		5004	Fringe benefits—indirect operating—carrier only. ^{4, 14}
		6114	Gasoline and diesel fuel—indirect operating—carrier only. ¹⁷
		6204	Tires and tubes—indirect operating—carrier only. ¹⁷
		6304	Other vehicle supplies—indirect operating—carrier only. ¹⁷
		6404	Vehicle repair parts—indirect operating—carrier only. ¹⁷
		6604	Printing and office supplies—indirect operating—carrier only. ¹⁷
		7104	Outside services—vehicle repairs and maintenance—indirect operating—carrier only. ¹⁴
		7364	Advertising—all other—indirect operating—carrier only.
		7404	Utilities—indirect operating—carrier only. ¹⁴
		7804	Travel and entertainment—sales, office, and management personnel—indirect operating—carrier only. ¹⁴
		7904	General expenses—indirect operating—carrier only. ¹⁴
		7905	General expenses—general and administrative—carrier only. ^{14, 18}
		8304	Rent—other than revenue equipment—indirect operating—carrier only. ¹⁴
		8424	Vehicle licenses and registration fees—State and local—indirect operating—carrier only. ¹⁴
		8434	Vehicle licenses and registration fees—Federal—indirect operating—carrier only. ¹⁴
Tariffs and schedules.....	443	6601	Printing and office supplies—interstate moving. ¹⁸
		6602	Printing and office supplies—intrastate moving. ¹⁸
		6603	Printing and office supplies—local moving. ¹⁸
			Insurance and safety
Supervision, office and other expenses..	451	4104	Salaries—indirect operating—carrier only. ¹⁴
Other insurance and safety department expenses.	458	4614	Repair wages—transportation equipment only—indirect operating—carrier only. ¹⁴
		5004	Fringe benefits—indirect operating—carrier only. ¹⁴

See footnotes at end of table.

FROM THE SYSTEM OF ACCOUNTS EFFECTIVE PRIOR TO JAN. 1, 1974, TO THE SYSTEM OF ACCOUNTS EFFECTIVE JAN. 1, 1974—continued

System of accounts effective prior to Jan. 1, 1974		System of accounts effective Jan. 1, 1974	
Account title	No.	No.	Account title
		6114	Gasoline and diesel fuel—indirect operating—carrier only. ²⁶
		6204	Tires and tubes—indirect operating—carrier only. ²⁶
		6304	Other vehicle supplies—indirect operating—carrier only. ²⁶
		6404	Vehicle repair parts—indirect operating—carrier only. ²⁶
		6604	Printing and office supplies—indirect operating—carrier only. ²⁶
		7104	Outside services—vehicle repairs and maintenance—indirect operating—carrier only. ²⁶
		7334	Other outside services—professional services—indirect operating—carrier only. ²⁶
		7404	Utilities—indirect operating—carrier only. ²⁶
		7804	Travel and entertainment—sales, office, and management personnel—indirect operating—carrier only. ²⁶
		7964	General expenses—indirect operating—carrier only. ²⁶
		7906	General expenses—general and administrative—carrier only. ^{26, 28}
		8304	Rent—other than revenue—indirect operating—carrier only. ²⁶
		8424	Vehicle licenses and registration fees—State and local—indirect operating—carrier only. ²⁶
		8434	Vehicle licenses and registration fees—Federal—indirect operating—carrier only. ²⁶
Public liability and property damage...	453	8621	Public liability and property damage—premiums paid—interstate moving.
		8622	Public liability and property damage—premiums paid—intrastate moving.
		8623	Public liability and property damage—premiums paid—local moving.
		8624	Public liability and property damage—premiums paid—indirect operating—carrier only.
		8701	Provision for claims—self-insured portion—interstate moving. ²⁷
		8702	Provisions for claims—self-insured portion—intrastate moving. ²⁷
		8703	Provisions for claims—self-insured portion—local moving. ²⁷
		8704	Provisions for claims—self-insured portion—indirect operating—carrier only. ²⁷
Workmen's compensation.....	454	5035	Workmen's compensation—general and administrative—carrier only.
Cargo loss and damage.....	455	8611	Cargo loss and damage insurance premiums paid—interstate moving.
		8612	Cargo loss and damage insurance premiums paid—intrastate moving.
		8613	Cargo loss and damage insurance premiums paid—local moving.
		8614	Cargo loss and damage insurance premiums paid—indirect operating—carrier only. ²⁸
		8701	Provision for claims—self-insured portion—interstate moving. ²⁸
		8702	Provision for claims—self-insured portion—intrastate moving. ²⁸
		8703	Provision for claims—self-insured portion—local moving. ²⁸
		8704	Provisions for claims—self-insured portion—indirect operating—carrier only. ²⁸
Fire, theft, and collision.....	456	8641	Fire, theft, and collision insurance—premiums paid—interstate moving.
Other insurance expense.....	457	8642	Fire, theft, and collision insurance—premiums paid—intrastate moving.
		8643	Fire, theft, and collision insurance—premiums paid—local moving.
		8644	Fire, theft, and collision insurance—premiums paid—indirect operating—carrier only. ²⁹
		8665	Insurance on buildings and structures—general and administrative—carrier only.
		8695	Other insurance expenses—general and administrative—carrier only.
		8701	Provisions for claims—self-insured portion—interstate moving. ²⁹
		8702	Provision for claims—self-insured portion—intrastate moving. ²⁹
		8703	Provision for claims—self-insured portion—local moving. ²⁹
		8704	Provisions for claims—self-insured portion—indirect operating—carrier only. ²⁹
<i>Administrative and general</i>			
Salaries; general officers.....	451.1	4105	Salaries—general and administrative—carrier only. ³⁰
Salaries; other general office employees.....	451.3	4105	Salaries—general and administrative—carrier only. ³¹
Law and outside auditing expenses.....	463	4905	Other wages—general and administrative—carrier only.
Regulatory expenses.....	467	5005	Fringe benefits—general and administrative—carrier only. ⁴
Other general expenses.....	468	6506	Repair materials (other than vehicle)—general and administrative—carrier only. ⁴¹
		7335	Other outside services—professional services—general and administrative—carrier only.
		7905	General expenses—general and administrative—carrier only. ²⁸
		8304	Rent—other than revenue equipment—indirect operating—carrier only. ²⁴
		8305	Rent—other than revenue equipment—general and administrative—carrier only. ²⁵
Other general office expenses.....	462	4615	Repair wages—transportation equipment only—general and administrative—carrier only.
		6405	Vehicle repair parts—general and administrative—carrier only.
		6505	Repair materials (other than vehicle)—general and administrative—carrier only. ³³
		6605	Printing and office supplies—general and administrative—carrier only.
		6805	Miscellaneous supplies—general and administrative—carrier only.
		7105	Outside services—vehicle repairs and maintenance—general and administrative—carrier only.

See footnotes at end of table.

RULES AND REGULATIONS

FROM THE SYSTEM OF ACCOUNTS EFFECTIVE PRIOR TO JAN. 1, 1974, TO THE SYSTEM OF ACCOUNTS EFFECTIVE JAN. 1, 1974—continued

System of accounts effective prior to Jan. 1, 1974		System of accounts effective Jan. 1, 1974	
Account title	No.	No.	Account title
		7205	Outside services—repair (other than vehicles)—general and administrative—carrier only.
		7315	Other outside services—janitorial services—general and administrative—carrier only.
		7405	Utilities—general and administrative—carrier only.
		7805	Travel and entertainment—sales, office, and management personnel—general and administrative—carrier only.
		7905	General expenses—general and administrative—carrier only. ³⁴
		8305	Rent—other than revenue equipment—general and administrative—carrier only. ³⁵
		8425	Vehicle licenses and registration fees—State and local—general and administrative—carrier only.
		8435	Vehicle licenses and registration fees—Federal—general and administrative—carrier only.
Communication service.....	464	7504	Communication services—indirect operating—carrier only.
		7505	Communication services—general and administrative—carrier only.
Uncollectible revenues.....	466	8805	Uncollectible revenues—general and administrative—carrier only.
Joint operating expenses; net.....	469		Intentionally omitted.
<i>Depreciation expense</i>			
Depreciation of structure.....	501	8145	Depreciation—building and structures—general and administrative—carrier only.
Depreciation of revenue equipment—line haul.	502.1	8111	Depreciation—revenue equipment—interstate moving.
Depreciation of revenue equipment—pickup and delivery.	502.5	8112	Depreciation—revenue equipment—intrastate moving.
		8113	Depreciation—revenue equipment—local moving.
Depreciation of service cars and equipment.	503	8134	Depreciation—service cars and equipment—indirect operating—carrier only.
		8135	Depreciation—service cars and equipment—general and administrative—carrier only.
Depreciation of shop and garage equipment.	504	8124	Depreciation—shop and garage equipment—indirect operating—carrier only.
Depreciation of furniture and office equipment.	505	8154	Depreciation—furniture and office equipment—indirect operating—carrier only.
		8155	Depreciation—furniture and office equipment—general and administrative—carrier only.
Depreciation of miscellaneous equipment.	506	8191	Depreciation—miscellaneous equipment—interstate moving.
		8192	Depreciation—miscellaneous equipment—intrastate moving.
		8193	Depreciation—miscellaneous equipment—local moving.
		8194	Depreciation—miscellaneous equipment—indirect operating—carrier only.
		8195	Depreciation—miscellaneous equipment—general and administrative—carrier only.
Depreciation of other carrier property..	507	8175	Depreciation—undistributed property—general and administrative—carrier only.
		8215	Amortization of leasehold improvements—general and administrative—carrier only.
Depreciation adjustment.....	510	8915	Gains on disposition of operating assets—general and administrative—carrier only. ³
		8925	Losses on disposition of operating assets—general and administrative—carrier only. ³
<i>Amortization expenses</i>			
Amortization of carrier property.....	515	8225	Amortization expenses (other) general and administrative—carrier only.
		8915	Gains on disposition of operating assets—general and administrative—carrier only. ³
		8925	Losses on disposition of operating assets—general and administrative—carrier only. ³
<i>Operating taxes and licenses</i>			
Gasoline, other fuel and oil taxes—line haul.	521.1	8441	Gas, diesel fuel, and oil taxes—State and local—interstate moving.
		8442	Gas, diesel fuel, and oil taxes—State and local—intrastate moving.
		8451	Gas, diesel fuel, and oil taxes—Federal—interstate moving.
Gasoline, other fuel and oil taxes—pickup and delivery.	521.5	8452	Gas, diesel fuel, and oil taxes—Federal—intrastate moving.
		8443	Gas, diesel fuel, and oil taxes—State and local—local moving.
		8453	Gas, diesel fuel, and oil taxes—Federal—local moving.
Vehicle license and registration fees—line haul.	522.1	8421	Vehicle licenses and registration fees—State and local—interstate moving.
		8422	Vehicle licenses and registration fees—State and local—intrastate moving.
		8431	Vehicle licenses and registration fees—Federal—interstate moving.
		8432	Vehicle licenses and registration fees—Federal—intrastate moving.
Vehicle license and registration fees—pickup and delivery.	522.5	8423	Vehicle licenses and registration fees—State and local—local moving.
		8433	Vehicle licenses and registration fees—Federal—local moving.
Real estate and personal property taxes..	523	8414	Real estate and personal property taxes—indirect operating—carrier only.
		8415	Real estate and personal property taxes—general and administrative—carrier only.
Social security taxes.....	524	5115	FICA taxes—general and administrative—carrier only. ⁹
		5125	Federal unemployment taxes—general and administrative—carrier only. ⁹
		5135	State unemployment taxes—general and administrative—carrier only. ⁹

See footnotes at end of table.

FROM THE SYSTEM OF ACCOUNTS EFFECTIVE PRIOR TO JAN. 1, 1974, TO THE SYSTEM OF ACCOUNTS EFFECTIVE JAN. 1, 1974—continued

System of accounts effective prior to Jan. 1, 1974		System of accounts effective Jan. 1, 1974	
Account title	No.	No.	Account title
Other taxes.....	525	8484	Gas, diesel fuel, and oil taxes—State and local—indirect operating—carrier only.
		8485	Gas, diesel fuel, and oil taxes—State and local—general and administrative—carrier only.
		8494	Other taxes—State and local—indirect operating—carrier only.
		8495	Other taxes—State and local—general and administrative—carrier only.
Lease of distinct operating unit; debit..	540	.....	Intentionally omitted.
Lease of distinct operating unit; credit..	550	.....	Do.
<i>Other ordinary income</i>			
Income from non-carrier operations; net.	610	3516	Packing only—interstate—packing and crating. ¹
		3536	Unpacking only—interstate—packing and crating. ¹
		3536	Packing and unpacking—intrastate—packing and crating. ¹
		3578	Thru-container packing and loading—overseas import and export.
		3596	Other packing and crating service revenue—packing and crating.
		3598	Other packing and crating service revenue—overseas import and export.
		3717	Storage household goods—SIT interstate—warehousing.
		3727	Warehouse handling, in/out—SIT interstate—warehousing.
		3737	Storage household goods—SIT intrastate—warehousing.
		3747	Warehouse handling, in/out—SIT intrastate—warehousing.
		3757	Storage—other than carrier shipment—warehousing.
		3767	Warehouse handling, in/out—other than carrier shipments—warehousing.
		3836	Packing commissions—packing and crating.
		3909	Other operating revenue (class I and II)—indirect operating—noncarrier.
			Because of the extensive list, the noncarrier operating expense accounts which become effective Jan. 1, 1974, are shown in appendix A to this conversion table.
Interest, dividends and other non-operating income.	680	9100	Income from noncarrier operations—net.
		9200	Interest and dividend income (control).
		9800	Lease of distinct operating units (control).
		9400	Other nonoperating income (net).
<i>Miscellaneous deductions from income</i>			
Interest.....	710	9610	Interest expense—equipment obligations.
		9620	Interest expense—advances.
		9630	Interest expense—bonds.
		9640	Interest expense—other long-term obligations.
		9650	Interest expense—current obligations.
		9660	Interest expense—matured obligations.
Other income deductions.....	750	9600	Gain or loss on disposition of other assets (net).
		9670	Amortization of debt discount and expense.
		9680	Amortization of premiums on debt—credit.
Income taxes on ordinary income.....	880	9700	Income taxes on ordinary income.
<i>Extraordinary and prior period items</i>			
Extraordinary and prior period items (net).	890	9800	Extraordinary items.

See footnotes at end of table.

TABLE IV. *Class II household goods carriers*
APPENDIX A.—CONVERSION OF NONCARRIER OPERATING EXPENSES¹

Natural classification	Activities noncarriers			
	Packing and crating	Warehousing	Overseas import and export	Indirect operating
	6	7	8	9
410 Salaries.....	4106	4107	4108	4100
431 Packer wages—interstate moves.....	4316			
432 Packer wages—interstate moves.....	4326			
433 Packer wages—overseas shipments.....			4338	
441 Warehouse labor—household.....		4417		
442 Warehouse handling—SIT interstate.....		4427		
443 Warehouse handling—SIT intrastate.....		4437		
462 Other repair wages.....	4626	4627	4628	4629
470 Commission agent fees.....				4700
490 Other wages.....	4906	4907	4908	4900
500 Fringe benefits.....	5006	5007	5008	5000
502 Employees' group insurance.....				5020
503 Workmen's compensation.....				5030
504 Pension and retirement plans.....				5040
507 Miscellaneous paid time off.....				5070
509 Other employee benefits.....				5090
510 Payroll taxes.....	5106	5107		5100
611 Gasoline and diesel fuel.....	6116	6117	6108	6119
620 Tires and tubes.....	6206	6207		6200
630 Other vehicle supplies.....	6306	6307		6300
640 Vehicle repair parts.....	6406	6407		6400
650 Repair materials (other than vehicle).....	6506	6507	6508	6500
660 Printing and office supplies.....	6606	6607	6608	6600
670 Packing and crating materials and supplies.....	6706	6707	6708	6700
680 Miscellaneous supplies.....	6806	6807	6808	6800
710 Outside services—vehicle repairs (other than vehicles).....	7106	7107		7100
720 Outside services—repairs (other than vehicles).....	7206	7207	7208	7200
731 Janitorial services.....	7316	7317	7318	7319
733 Professional services.....				7330
736 Advertising—all other.....				7360
740 Utilities.....		7407	7408	7400
750 Communications services.....			7508	7500
770 Travel expenses—company drivers and other operating employees.....	7706	7707	7708	7700
780 Travel and entertainment—sales, office, and management personnel.....	7806	7807	7808	7800
790 General expenses.....				7900
811 Depreciation—revenue equipment.....	8116			8129
812 Depreciation—shop and garage equipment.....				8120
813 Depreciation—service cars and equipment.....		8137	8138	8139
814 Depreciation—buildings and structures.....	8146	8147	8148	8140
815 Depreciation—furniture and office equipment.....	8156	8157	8158	8150
817 Depreciation—undistributed property.....				8179
819 Depreciation—miscellaneous equipment.....	8196	8197	8198	8199
821 Amortization of leasehold improvements.....		8217	8218	8219
822 Amortization expense—other.....				8229
830 Rent—other than revenue equipment.....	8306	8307	8308	8309
841 Real estate and personal property taxes.....		8417	8418	8419
842 Vehicle licenses and registration fees—State and local.....	8426			8429
843 Vehicle licenses and registration fees—Federal.....	8436			8439
844 Gas, diesel fuel, and oil taxes—State and local.....	8446			
845 Gas, diesel fuel, and oil taxes—Federal.....	8456			
848 Other taxes—Federal.....				8489
849 Other taxes—State and local.....				8499
861 Cargo loss and damage insurance—premiums paid.....		8617	8618	8619
862 Public liability and property damage—premiums paid.....	8626			8629
864 Fire, theft, and collision insurance—premiums paid.....	8646			8649
866 Insurance on buildings and structures.....		8667		8669
869 Other insurance expense.....		8697		8699
870 Provision for claims—self-insured portion.....	8706	8707	8708	8700
880 Uncollectible revenue.....				8800
891 Gains on disposition of operating assets.....				8919
892 Losses on disposition of operating assets.....				8929

¹ These expenses were previously recorded in 1 account, 610. However, because the present accounts, effective Jan. 1, 1974, are so numerous they are listed here rather than within the conversion table. See account 610 in the conversion table for the other details involved in converting the noncarrier operating expense accounts.

[FR Doc.73-24814 Filed 11-23-73;8:45 am]

Title 32A—National Defense, Appendix
CHAPTER XIII—ENERGY POLICY OFFICE
EPO REG. 1—MANDATORY ALLOCATION PROGRAM FOR MIDDLE DISTILLATE FUELS

Removal of Term "On a Voluntary Basis"

EPO Reg. 1 for the Mandatory Allocation Program for Middle Distillate Fuels was published in the FEDERAL REGISTER of October 16, 1973 (38 FR 28660) which became effective November 1, 1973. The purpose of this amendment is to amend section 1 *Purpose and intent* to delete the phrase "on a voluntary basis" from the

last sentence of the first paragraph of that section.

Because of the emergency nature of this regulation due to the possibility of present and prospective shortages of middle distillates, it has been determined that this amendment shall become effective on publication in the FEDERAL REGISTER.

EPO Regulation 1 (38 FR 28660) is amended as follows:

1. In Section 1 *Purpose and intent* the term "on a voluntary basis" is deleted from the last sentence of the first paragraph so as to make that sentence read:

Implicit in this program is the obligation of all wholesale purchasers who engage in retail sales to supply their customers equitably.

ELI T. REICH,
Administrator.

NOVEMBER 21, 1973.

[FR Doc.73-25117 Filed 11-23-73;9:20 am]

Title 5—Administrative Personnel
CHAPTER I—CIVIL SERVICE COMMISSION
PART 213—EXCEPTED SERVICE
Department of Health, Education, and Welfare

Section 213.3316 is amended to show that one position of Special Assistant to the Deputy Assistant Secretary for Education (Policy Communications) is excepted under Schedule C.

Effective on publication in the FEDERAL REGISTER, § 213.3316(r) (4) is added as set out below.

§ 213.3316 Department of Health, Education, and Welfare.

(r) *Office of the Assistant Secretary for Education.* * * *

(4) One Special Assistant to the Deputy Assistant Secretary for Education (Policy Communications).

((5 U.S.C. secs. 3301, 3302) E.O. 10577, 3 CFR 1954-58 Comp p 218.)

UNITED STATES CIVIL SERVICE COMMISSION,
[SEAL] JAMES C. SPRY,
Executive Assistant to
the Commissioners.

[FR Doc.73-25122 Filed 11-23-73;10:06 am]

Title 6—Economic Stabilization
CHAPTER I—COST OF LIVING COUNCIL
PART 150—COST OF LIVING COUNCIL PHASE IV PRICE REGULATIONS
Stripper Well Lease Exemption

Section 150.54 is amended by adding a new paragraph (s) exempting prices charged for the first sale of crude petroleum and petroleum condensates, including, natural gas liquids, produced from any stripper well lease from the Phase IV price stabilization regulations. Conforming changes are also made to the affected sections in Subpart L of Part 150.

On November 16, 1973, the President signed the Trans-Alaska Pipeline Authorization Act (Pub. L. 93-153) which in section 406 contains an exemption for the first sale from stripper well leases. These amendments, though issued under the authority of the Economic Stabilization Act of 1970, are intended to fully implement the provisions of section 406.

Section 150.54(s) defines a "stripper well lease" to mean a "property" as defined in § 150.354(b), whose average daily production of crude petroleum and pe-

roleum condensates, including natural gas liquids, per well did not exceed 10 barrels per day during the preceding calendar month. For purposes of this exemption, the term "property" is described as being co-extensive with that "property" used to determine 1972 base production control levels, as measured by leases in existence in 1972. This narrow definition was adopted in order to comply with the Congressional intent expressed in the Conference Report which stated that the "Congress specifically intends that the regulations shall, among other things, prevent any 'gerrymandering' of leases to average down high production wells with a number of low production stripper wells to remove the high production wells from price ceilings" (H.R. Rep. No. 93-624).

In order for a stripper well lease to qualify for the exemption, the operation of each well on the property must have been maintained at the maximum feasible rate of production, in accord with recognized conservation practices, and not significantly curtailed by reason of mechanical failure or other disruption in production. The effective date of the exemption is November 16, 1973, the date of enactment of the Pipeline Act. Finally, § 150.351 and the scope of the ceiling price rule of § 150.354 are changed to take account of the stripper well lease exemption.

The Council anticipates that enactment of the Emergency Petroleum Allocation Act of 1973 would alter the test for the exemption. Assuming that bill is signed into law, the Council will change the definition of average daily production to mean the qualified maximum total production for a well, of crude petroleum and petroleum condensates, including natural gas liquids, during the preceding calendar year, divided by the number of days in that year. A corresponding change in the definition of stripper well lease will also be made to make the qualification dependent on production in the preceding calendar year rather than preceding calendar month.

Additionally, the Council expects to publish provisions at a future date which

would invite assistance from appropriate State agencies in assuring compliance with and enforcement of the exemption.

Because the purpose of these amendments is to provide immediate guidance and information with respect to the regulations of the Council, the Council finds that publication in accordance with normal rulemaking procedure is impracticable and that good cause exists for making these amendments effective in less than 30 days.

(Economic Stabilization Act of 1970, as amended, Pub. L. 92-210, 85 Stat. 743; Pub. L. 93-28, 87 Stat. 27; E.O. 11695, 38 FR 1473; E.O. 11730, 38 FR 19345; Cost of Living Council Order Number 14, 38 FR 1489.)

In consideration of the foregoing Part 150 of Title 6 of the Code of Federal Regulations is amended as follows, effective November 16, 1973.

Issued in Washington, D.C., November 21, 1973.

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

1. Section 150.54 is amended by adding a new paragraph(s) to read as follows:

§ 150.54 Certain price adjustments.

(s) *Stripper Wells*—(1) *Rule*. Effective November 16, 1973, the price charged for the first sale of domestic crude petroleum and petroleum condensates, including natural gas liquids, produced from any stripper well lease is exempt.

(2) *Definitions*. As used in this paragraph—

"Average daily production" means the qualified maximum total production of domestic crude petroleum and petroleum condensates, including natural gas liquids, produced from a property during the preceding calendar month, divided by a number equal to the number of days in that month times the number of wells which produced crude petroleum and petroleum condensates, including natural gas liquids, from that property in that month. To qualify as maximum total production, each well on the property must have been maintained at the maxi-

mum feasible rate of production, in accordance with recognized conservation practices, and not significantly curtailed by reason of mechanical failure or other disruption in production.

"Domestic crude petroleum" means crude petroleum produced in any of the several States, or the District of Columbia or from the "outer continental shelf" as defined in 43 U.S.C. 1331.

"First sale" means the first transfer for value by the producer or royalty owner.

"Property" is the right which arises from a lease in existence in 1972 or from a fee interest to produce domestic crude petroleum in existence in 1972 and is co-extensive with that property used in § 150.354(b) for purposes of determining "base production control level."

"Stripper well lease" means a "property" whose average daily production of crude petroleum and petroleum condensates, including natural gas liquids, per well did not exceed 10 barrels per day during the preceding calendar month.

2. Section 150.351(a) is amended to read as follows:

§ 150.351 Purpose and Scope.

(a) This subpart applies to the sales of products described in the 1972 Standard Industrial Classification Manual, Industry Code 1311, 1321 or 2911 (except natural gas and first sales of crude petroleum and petroleum condensates, including natural gas liquids, produced from stripper well leases exempted under § 150.54(s)) and the leasing of real property used in the retailing of gasoline. These industry codes include crude petroleum, certain petroleum products, liquefied petroleum gas and other natural gas liquids.

3. Section 150.354 is amended in paragraph (a) to read as follows:

§ 150.354 Ceiling price rule: Crude petroleum.

(a) *Applicability*. Except as provided in § 150.54(s), this section applies to the first sale of domestic crude petroleum.

[FR Doc. 73-25124 Filed 11-23-73; 10:35 am]

Proposed Rules

This section of the FEDERAL REGISTER contains notices to the public of the proposed issuance of rules and regulations. The purpose of these notices is to give interested persons an opportunity to participate in the rulemaking prior to the adoption of the final rules.

DEPARTMENT OF HEALTH, EDUCATION, AND WELFARE

Food and Drug Administration

[21 CFR Parts 121, 135]

RESTRICTION ON LEVEL OF COPPER IN ANIMAL FEED

Extension of Time for Filing Comments

In the FEDERAL REGISTER of September 14, 1973 (38 FR 25694) the Commissioner of Food and Drugs proposed to amend 21 CFR Parts 121 and 135 by revising the entry for copper in § 121.101 *Substances that are generally recognized as safe* and by adding a new § 135. — *Addition of copper to swine and poultry feed*. A period of 60 days, ending November 12, 1973, was provided for the filing of comments.

The Commissioner has received requests for an extension of the comment period on the ground that such extension is necessary for a full evaluation of the impact and implications of the proposal and for the filing of comments thereon.

Good reason therefor appearing, the time for filing comments in this matter is hereby extended to December 12, 1973.

This notice is issued pursuant to provisions of the Federal Food, Drug, and Cosmetic Act (secs. 201(s), 409, 701(a), 52 Stat. 1055, 72 Stat. 1784-1788, as amended; 21 U.S.C. 321(s), 348, 371(a)) and under authority delegated to the Commissioner (21 CFR 2.120).

Dated: November 20, 1973.

SAM D. FINE,
Associate Commissioner
for Compliance.

[FR Doc. 73-25042 Filed 11-21-73; 3:53 pm]

DEPARTMENT OF TRANSPORTATION

Federal Aviation Administration

[14 CFR Part 71]

[Airspace Docket No. 73-GL-50]

CONTROL ZONE Proposed Designation

The Federal Aviation Administration is considering amending Part 71 of the Federal Aviation Regulations so as to designate a control zone at the Elkhart Municipal Airport, Elkhart, Indiana.

Interested persons may participate in the proposed rule making by submitting such written data, views or arguments as they may desire. Communications should be submitted in triplicate to the Director,

Great Lakes Region, Attention: Chief, Air Traffic Division, Federal Aviation Administration, 2300 East Devon Avenue, Des Plaines, Illinois 60018. All communications received on or before December 26, 1973, will be considered before action is taken on the proposed amendment. No public hearing is contemplated at this time, but arrangements for informal conferences with Federal Aviation Administration officials may be made by contacting the Regional Air Traffic Division Chief. Any data, views or arguments presented during such conferences must also be submitted in writing in accordance with this notice in order to become part of the record for consideration. The proposal contained in this notice may be changed in the light of comments received.

A public docket will be available for examination by interested persons in the Office of the Regional Counsel, Federal Aviation Administration, 2300 East Devon Avenue, Des Plaines, Illinois.

All communications and weather reporting requirements have been met for the designation of a control zone at the Elkhart Municipal Airport, Elkhart, Indiana. Accordingly, the Elkhart, Indiana, control zone must be established for the protection of IFR air traffic utilizing the Elkhart Municipal Airport.

In consideration of the foregoing, the Federal Aviation Administration proposes to amend Part 71 of the Federal Aviation Regulations as hereinafter set forth:

In § 71.171 (38 FR 351), the following control zone is added:

ELKHART, IND.

Within a 5 mile radius of the Elkhart Municipal Airport (latitude 41°43'11" N.; longitude 85°59'41" W.), within 2 miles each side of the 264 bearing from the airport extending from the 5 mile radius zone to 8 miles west. This control zone is effective during the specific dates and times established in advance by a notice to Airmen. The effective date and time will thereafter be continuously published in the Airman's Information Manual.

This amendment is proposed under the authority of section 307(a) of the Federal Aviation Act of 1958 (49 U.S.C. 1348), and of section 6(c) of the Department of Transportation Act (49 U.S.C. 1655(c)).

Issued in Des Plaines, Ill., on November 2, 1973.

R. O. ZIEGLER,
Acting Director,
Great Lakes Region.

[FR Doc. 73-24943 Filed 11-23-73; 8:45 am]

[14 CFR Part 71]

[Airspace Docket No. 73-80-62]

TRANSITION AREA

Proposed Designation

The Federal Aviation Administration is considering an amendment to Part 71 of the Federal Aviation Regulations that would designate the Bainbridge, Ga., transition area.

Interested persons may submit such written data, views or arguments as they may desire. Communications should be submitted in triplicate to the Federal Aviation Administration, Southern Region, Air Traffic Division, P.O. Box 20636, Atlanta, Ga. 30320. All communications received December 26, 1973, will be considered before action is taken on the proposed amendment. No hearing is contemplated at this time, but arrangements for informal conferences with Federal Aviation Administration officials may be made by contacting the Chief, Airspace and Procedures Branch. Any data, views or arguments presented during such conferences must also be submitted in writing in accordance with this notice in order to become part of the record for consideration. The proposal contained in this notice may be changed in light of comments received.

The official docket will be available for examination by interested persons at the Federal Aviation Administration, Southern Region, Room 770, 3400 Whipple Street, East Point, Ga.

The Bainbridge transition area would be designated as:

That airspace extending upward from 700 feet above the surface within a 6.5-mile radius of Decatur County Industrial Airport (latitude 30°58'15" N., longitude 84°38'00" W.); within 3 miles each side of Bainbridge VOR (latitude 30°58'30" N., longitude 84°37'10" W.) 092° and 352° radials, extending from the 6.5 mile radius area to 8.5 miles east and north of the VOR; within a 6.5-mile radius of Commodore Decatur Airport (latitude 30°54'55" N., longitude 84°36'16" W.); within a 6.5-mile radius of Donalsonville Airport (latitude 31°01'00" N., longitude 84°52'30" W.).

The proposed designation is required to provide controlled airspace protection for IFR operations at Decatur County Industrial, Commodore Decatur, and Donalsonville Airports. Instrument approach procedures to these airports, utilizing the Bainbridge (private) VOR, are proposed in conjunction with the designation of this transition area.

This amendment is proposed under the authority of section 307(a) of the Federal Aviation Act of 1958 (49 U.S.C. 1348(a))

and of section 6(c) of the Department of Transportation Act (49 U.S.C. 1655(c)).

Issued in East Point, Ga., on November 13, 1973.

PHILLIP M. SWATEK,
Director, Southern Region.

[FR Doc. 73-24944 Filed 11-23-73; 8:45 am]

COST OF LIVING COUNCIL

[6 CFR Part 150]

HEALTH CARE

CLC Reporting Forms

Pursuant to Executive Order No. 11730, the Cost of Living Council is considering the issuance of CLC forms to the proposed health care regulations published in Volume 38 of the FEDERAL REGISTER, pages 30850-30858, on November 7, 1973.

CLC forms that will be necessary for rules regarding other categories of health care providers not presently covered under the proposed regulations cited above, will be issued following publication of the appropriate regulations. The prenotification and annual reporting form for Health Maintenance Organizations will also be issued at a later date.

In issuing this notice of proposed rule-making, the Council is inviting public comment on the forms proposed to accompany the Phase IV health care regulations. Interested persons are invited to participate in the rulemaking by submitting written data, views, or arguments with respect to the proposed CLC forms set forth in this Notice, to the Executive Secretariat, Cost of Living Council, 2000 M Street NW., Washington, D.C. 20508. Comments should be identified with the designation "Proposed Phase IV Health Care Forms Docket", and should be organized so that those dealing with a particular CLC form are separate from those dealing with other forms (i.e. on separate pages). At least 10 copies should be submitted. All communications received before December 1, 1973, will be considered by the Council before taking final action on the proposed forms. The proposed forms contained in this notice may be changed in the light of comments received and in order to conform with changes in the proposed regulations. All comments received in response to this notice will be available for examination and copying by interested persons at the Cost of Living Council, 2000 M Street NW., Washington, D.C., during the hours of 9 a.m. to 5 p.m., Monday through Friday. Submissions will be available both before and after the closing date for comments.

FORM CLC-81—RECORD OR REPORT FORM FOR MEDICAL PRACTITIONERS

Form CLC-81 is provided for use by the medical practitioner in computing his aggregate weighted price increase for compliance with 6 CFR 150.508 of the proposed regulations published in the FEDERAL REGISTER on November 7, 1973 (38 FR 30853). Specific instructions are provided in Part II of Form CLC-81 for

the use of the formula outlined in 6 CFR § 150.508(d) of the proposed regulations and the method of calculation of percentage aggregate weighted price increase. The formula indicated in the instructions to Part II corrects a typographical error in the formula that occurs in the proposed regulations by changing the numerator from $(P_1 - P_2)$ to $(P_2 - P_1)$. The instructions to Part II also provide a sample calculation of the percentage aggregate weighted price increase for a medical practitioner.

In addition to the computation of the aggregate weighted price increase, Form CLC-81 is provided for use by the medical practitioner in determining his base period and report year revenue margins for compliance with 6 CFR § 150.509 of the proposed regulations. Specific instructions are provided in Part III to Form CLC-81 for this calculation. 6 CFR 150.509(b) of the proposed regulations requires that a medical practitioner who has incorporated his practice shall determine his revenue margin and base period revenue margin by excluding from operating expenses any salary, pension or other deferred compensation in excess of that amount permitted to be deferred under 26 USC 401 (the Keogh Plan). Part IV to Form CLC-81 provides for this determination (if applicable). The determination under Part IV is entered in Item 7 of Part III to Form CLC-81.

Part I, "Identification Data", Part V, "Additional Information", and Part VI, "Certification", are self-explanatory.

Although the proposed regulations relating to medical practitioners, 6 CFR 150.508 through 150.513, do not require a report to be filed with the Cost of Living Council as prenotification of a price increase or on an annual basis, such a report could be requested by the Cost of Living Council for the purpose of determining compliance by a specific medical practitioner, and it is strongly recommended that this schedule be kept as a record by each medical practitioner for monitoring his own compliance.

FORM CLC-82—PRICE SCHEDULE FOR MEDICAL PRACTITIONERS

Form CLC-82 is provided for use by the medical practitioner in order to maintain a price schedule at each of its facilities in accordance with 6 CFR 150.512 of the proposed regulations.

Specific information required on the price schedule is covered in Part II of Form CLC-82. This includes a listing of the principal services or property, each of those services or property weighting factors, the price for each of those services or property in effect on October 1, 1973, and the date and amount of subsequent price changes.

Part I, "Identification Data", Part III, "Additional Information", and Part IV, "Certification", are self-explanatory.

FORM CLC-61—ANNUAL REPORT FOR ACUTE CARE HOSPITALS

Form CLC-61 is intended for use by an acute care hospital to file its annual report with the Cost of Living Council within 120 days following the end of each

fiscal year in accordance with 6 CFR 150.522 of the proposed regulations. This form is designed to summarize the data necessary for the Cost of Living Council to monitor the performance of acute care hospitals under the proposed economic stabilization regulations of 6 CFR Part 150.

In addition, it is contemplated that Form CLC-61 will be required as an attachment when an acute care hospital is submitting a request for an exception to the proposed regulations. Further information regarding this matter will be published by the Council at a time when the exceptions procedures have been developed for the health care industry.

Form CLC-61 shall be filed in duplicate and shall be submitted with either a Schedule D or Schedule I for the inpatient portion of its operations and Schedule O for the outpatient portion of its operations where the hospital's outpatient services are covered under 6 CFR 150.518 of the proposed regulations.

Part II of Form CLC-61 provides a summary of the actual results of the inpatient operations of the acute care hospital for both the reported fiscal year and the immediately preceding fiscal year. It is primarily used to monitor the fluctuations in the actual and authorized charges per admission and actual and authorized expenses per admission.

Part III of Form CLC-61 provides a summary of the authorized and actual total inpatient operating charges and expenses, the amount of overage, and available carry-over amounts for the next fiscal year. Both Parts II and III are provided to monitor compliance with 6 CFR 150.516 and 150.517 of the proposed regulations.

Part IV of Form CLC-61 provides a summary of the hospital's operations for outpatient services. This part indicates the method of implementing price increases, the authorized and actual total aggregate weighted price increase, if applicable, the amount of overage, and the amount available for carry-over in the next fiscal year. Part IV is provided to monitor compliance with 6 CFR 150.518 of the proposed regulations.

Part I, "Identifying Data", Part V, "Additional Information", and Part VI, "Certification and Signature" are self-explanatory.

Schedule I to Form CLC-61, "Inpatient Computations for Acute Care Hospitals With Admissions Increase or Constant Admissions", provides background information that will be used in Parts II and III of Form CLC-61. This schedule takes a hospital on a step-by-step basis through the necessary computations and is completed only if the hospital had an increase or at least an equal number of admissions in the reported fiscal year than in the immediately preceding fiscal year. Part II contains the basic data necessary for the computations carried out in Part III of this Schedule for both charges and expenses. These two parts provide the necessary figures in complying with the volume adjustment levels specified in 6 CFR 150.517(a) of the proposed regulations. Part IV is used to compute the in-

patient carry-over amounts for charges and expenses available next fiscal year in accordance with 6 CFR 150.517 and 150.519 of the proposed regulations. Part I, "Identifying Data", is self-explanatory.

Schedule D to Form CLC-61, "Inpatient Computations for Acute Care Hospitals with Admissions Decrease", provides information that will be used in Parts II and III of Form CLC-61. This schedule takes a hospital on a step-by-step basis through the necessary computations and is completed as the alternate to Schedule I when a hospital has had fewer admissions in the reported fiscal year than in the immediately preceding fiscal year. Part II contains the basic data necessary for the computations carried out in Part III of this schedule for both charges and expenses. These two parts provide the necessary figures in complying with the volume adjustment levels specified in 6 CFR 150.517 (b) and (c) of the proposed regulations. Part IV is used to compute the inpatient carry-over amounts for charges and expenses available next fiscal year in accordance with 6 CFR 150.517 and 150.519 of the proposed regulations. Part I, "Identifying Data", is self-explanatory.

Schedule O to Form CLC-61 and Form CLC-71, "Outpatient Computations for Acute Care Hospitals and Long Term Care Institutions", is provided for use by an acute care hospital or long term care institution which has any outpatient services that are subject to the limitations of the proposed health care regulations. While the current proposed regulations for long term care institutions

do not provide limitations on outpatient departments in those institutions, it is contemplated that the final regulations shall include these limitations. The schedule indicates the method of controlling prices that the hospital or institution has chosen, i.e. unit price or aggregate weighted price. Part II to Schedule O and the related instructions provide the method of computing aggregate weighted price increase for determining compliance with 6 CFR 150.518 of the proposed regulations similar to that provided in Form CLC-81 for Medical Practitioners. Part III contains basic information concerning the actual and authorized aggregate weighted price increase and the amount of the overages. Part IV is used in the computation of the carry-over amount available next fiscal year for outpatient services in accordance with 6 CFR 150.518 and 150.519 of the proposed regulations. Part I, "Identifying Data", is self-explanatory.

FORM CLC-71—ANNUAL REPORT FOR LONG TERM CARE INSTITUTIONS

Form CLC-71 is intended for use by a long term care institution to file its annual report with the Cost of Living Council within 120 days following the end of each fiscal year in accordance with 6 CFR 150.533 of the proposed regulations. This form is designed to provide the data necessary for the Cost of Living Council to monitor the performance of long term care institutions under the proposed Economic Stabilization Program regulations of 6 CFR Part 150.

Specific instructions are provided in Part II of Form CLC-71 for the com-

putation of average realized revenues per diem for each level of care of the various classes of purchasers in order to check compliance with 6 CFR 150.528 of the proposed regulations. A long term care institution's average realized revenues per diem during any fiscal year may not be more than 106.5 percent of its average realized revenues per diem during the preceding fiscal year.

The instructions to Part II of Form CLC-71 also indicate that revenue increases permitted in one year but not fully implemented may be accumulated but only for the level of care of the class of purchasers to which the increase is applied and only in the next fiscal year following the year in which the full allowable increase was not taken. This is in accordance with 6 CFR 150.529(c) of the proposed regulations.

Part I, "Identification Data", Part III, "Additional Information", and Part IV, "Certification", are self-explanatory.

In consideration of the foregoing it is proposed to establish an Appendix A to Part 150, Title 6, Code of Federal Regulations as set forth below.

(Pub. L. 92-210, 85 Stat. 743; Pub. L. 93-28, 87 Stat. 27; E.O. 11723, 38 FR 15765; Cost of Living Council Order No. 30, 38 FR 16267)

Issued in Washington, D.C., on November 19, 1973.

Part 150 of 6 CFR is amended by adding, at the end of Part 150, Appendix A, "CLC Price Forms", to read as set forth herein:

JOHN T. DUNLOP,
Director,
Cost of Living Council.

Form CLC-81
(Proposed)

ECONOMIC STABILIZATION PROGRAM

RECORD OR REPORT FOR
MEDICAL PRACTITIONERS

Part I - Identification Data

1. (a) Name _____ (d) Social Security Number or Tax Identification Number _____
 (b) Address (number and street) _____
 (c) City or Town, State and ZIP Code _____

Part II - COMPUTATION OF AGGREGATE WEIGHTED PRICE INCREASE

2. Applies to Calendar Year 19 __

3.	Description of Service or Property (a)	Price on Dec 31 of Preceding Calendar Year (b)	Highest Price or Proposed price during current year (c)	Percentage Price Change (d)	Last Year's Actual Billings (e)	Percentage of Last Year's Total Billings (weighting factor) (f)	Weighted Price Change (g)
		\$	\$	%	\$		\$
4.	Last Year's Total Billings					\$	
5.	Total Aggregate Weighted Price Increase						%

Part III - COMPUTATION OF REVENUE MARGIN LIMITATION

	1st Selected Base Year Ending (/) (a)	2nd Selected Base Year Ending (/) (b)	Combined Total of Base Years (Column a+b) (c)	Compliance Year Ending (/ /) (d)
6. Aggregate Annual Revenues	\$	\$	\$	\$
7. Total Operating Expenses	\$	\$	\$	\$
8. Net Revenue (Item 6 less Item 7)	\$	\$	\$	\$
9. Base Period Revenue Margin [Item 8 (c) ÷ Item 6 (c)]			%	
10. Adjusted Base Period Revenue Margin (if granted by exception)			%	
11. Compliance Year Revenue Margin [Item 8 (d) ÷ Item 6 (d)]				%
12. Compliance Year Percentage Overage, if any [Item 11 (d) less the greater of Item 9 (c) or 10 (c)]				%

PROPOSED RULES

(CLC Form 81)

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Part IV - RECONCILIATION OF PROFESSIONAL CORPORATION OPERATING EXPENSES FOR COMPUTATION OF REVENUE MARGIN

13. Period Reconciled	Base Year Ended (/ /)	Base Year Ended (/ /)	Compliance Year Ended (/ /)
14. Total Operating Expenses			
15. Exclusions:			
a. salaries			
b. pensions			
c. deferred compensation in excess of that allowed under (Keogh Plan) 26 U.S.C. 401			
d. Total of item 15 a, b, and c			
16. Adjusted Operating Expenses (Item 14 less Item 15 d)			

Part V - Additional Information

17. (a) Name and title of individual to be contacted for additional information _____
 (b) Address (number and street) _____
 (c) City or town, State and ZIP code _____ (d) Phone number (include area code) _____
18. The Medical Practitioner must maintain, for possible inspection and audit, Form CLC-82, Price Schedule for Medical Practitioners - Give location of this form.

Part VI Certification

I certify that the information submitted on and with this form is factually correct, complete and in accordance with Economic Stabilization Regulations (Title 6, Code of Federal Regulations) and instructions to Form CLC-81

Type name and title of the individual medical practitioner or authorized representative, and date signed.

Name	DATE	SIGNATURE
Title		

INSTRUCTIONS FOR THE PREPARATION OF FORM CLC-81 (PROPOSED)—RECORD OR REPORT FOR MEDICAL PRACTITIONERS

GENERAL INSTRUCTIONS

A. Purpose. 1. Form CLC-81 is designed to assist the medical practitioner in computing his aggregate weighted price increase and base period and compliance year revenue margins in accordance with Economic Stabilization Program regulations 6 CFR 150.508-150.509.

2. Form CLC-81 also provides the means by which the Cost of Living Council shall determine compliance with the above sections.

B. Who must use form CLC-81. A medical practitioner, as defined in 6 CFR 150.503, must submit a report on Form CLC-81 only upon the request of the Cost of Living Council. Such a report may be required by the Cost of Living Council for purposes of determining compliance with 6 CFR 150.508-150.509. Medical practitioners not requested by the Cost of Living Council to submit a report, may use Form CLC-81 to facilitate their own computations and to self-monitor their own compliance.

C. When to submit Form CLC-81. A medical practitioner requested by the Cost of Living Council to submit Form CLC-81 must do so within 30 days of receipt of the request.

D. What to submit or prepare. This form and instructions require only basic information. However, the Cost of Living Council may request additional data in particular cases. If a practitioner is requested to submit Form CLC-81, he shall file the form in duplicate. Those who submit a Form CLC-81

which contains incomplete or incorrect information will be required to submit, within 30 days of notice, a corrected Form CLC-81 and will be considered in violation if a complete and correct form is not submitted within these 30 days.

E. Where to submit. Form CLC-81 should be submitted on request to:

Monitoring Branch, Office of Health, Cost of Living Council, 2000 M Street NW., Washington, D.C. 20508.

F. Suggestions for improvement. The Cost of Living Council welcomes suggestions for improving this and other forms, and seeks ways of obtaining the information it needs to exercise its responsibilities under Phase IV of the Economic Stabilization Program with the minimum amount of public burden. Suggestions should be submitted to:

Cost of Living Council, Office of the Executive Secretariat, 2000 M Street NW., Washington, D.C. 20508.

G. Rounding. For purposes of this form, all percentages must be expressed to the nearest two decimal places (such as 5.92%). All dollar and cents entries must be reported exactly with no rounding permitted.

H. Sanctions. The timely submission of a Form CLC-81 by a medical practitioner upon the request of the Cost of Living Council is a mandatory requirement under the Phase IV regulations. Late filing, failure to file, or failure otherwise to comply with these instructions, may result in criminal fines, civil penalties, and other sanctions as provided by law.

SPECIFIC INSTRUCTIONS

Part I—Identification Data

Self explanatory.

Part II—Computation of Percentage Aggregate Weighted Price Increase (%AWPI)

6 CFR 150.508(d) provides a formula which must be used for computing %AWPI:

$$\text{Percent AWPI} = \sum \frac{P_2 - P_1}{P_1} \times \frac{B_1}{B_2} \times 100$$

where,

P₁ = the price lawfully in effect on the last day of the immediately preceding calendar year for a service or property. (Column b)

P₂ = the highest price charged during the current calendar year for that service or property. (Column c)

B₁ = the actual gross billings during the immediately preceding calendar year for that service or property. (Column e)

B₂ = the total gross billings during the immediately preceding calendar year for all services and properties (Item 4).

Σ = the sum of.

Computation of percentage price change for each service or property—Item 3, Column (a). Enter a brief description of each service or property for which the price has been changed since the last day of the immediately preceding calendar year.

INSTRUCTIONS FOR THE PREPARATION OF FORM CLC-82 (PROPOSED)—PRICE SCHEDULE—MEDICAL PRACTITIONERS

GENERAL INSTRUCTIONS

A. *Purpose.* Form CLC-82 provides the means by which medical practitioners are to maintain a price schedule in accordance with Economic Stabilization Program Regulation 6 CFR 150.512.

B. *Who must use Form CLC-82.* Each medical practitioner, as defined in 6 CFR 150.503, must maintain Form CLC-82 at each of his facilities.

C. *When to furnish Form CLC-82.* Form CLC-82 shall be made available for public inspection, and a copy shall be furnished to any person or third party payer upon request.

D. *What to furnish or prepare.* This Form and instructions require only basic information. However, the Cost of Living Council may request additional data in particular cases. Those who maintain or furnish a Form CLC-82 which contains incomplete or incorrect information will be considered to be in violation.

E. *Suggestions for improvement.* The Cost of Living Council welcomes suggestions for improving this and other forms, and seeks ways of obtaining the information it needs to exercise its responsibilities under Phase IV of the Economic Stabilization Program with the minimum amount of public burden. Suggestions should be submitted to:

Cost of Living Council, Office of the Executive Secretariat, 2000 M Street NW., Washington, D.C. 20508

F. *Rounding.* For purposes of this form, all percentages must be expressed to the nearest

two decimal places (such as 5.92%). All prices must be exact dollar and cents entries with no rounding permitted.

G. *Sanctions.* The maintenance and furnishing upon request of Form CLC-82 by a medical practitioner is a mandatory requirement under the Phase IV regulations. Failure to maintain, failure to furnish, or failure to otherwise comply with these instructions, may result in criminal fines, civil penalties, and other sanctions as provided by law.

SPECIFIC INSTRUCTIONS

Part I—Identification Data

Self explanatory.

Part II—Price Schedule

Column (a). Enter a brief description of those services or properties which constituted 90 percent of the practitioner's aggregate annual revenues in the preceding calendar year.

Column (b). Enter the total billings for each principal service or property for which prices have been changed as a percentage of total billings for all services and properties during the preceding calendar year. This percentage is the weighting factor used in calculating an aggregate weighted price increase and corresponds to Part II, item 3, column (f) of Form CLC-81.

Column (c). Enter the price lawfully in effect on October 1, 1973. If different prices were charged to different classes of purchasers for any service or property, record each of these prices and specify the class of purchasers.

Column (d). Enter the dates of each price change, if any, for each service or property in column (a) occurring after October 1, 1973.

Column (e). Enter each revised price for each service or property in column (a) occurring after October 1, 1973.

Part III—Additional Information

Self explanatory.

Part IV—Certification

Type the name and title of the individual who has signed the certification and the date of signing. The individual who signs and certifies this Form CLC-82 must be the individual medical practitioner or the authorized representative of a medical practitioner. Such authorization in the following format must accompany Form CLC-82 when submitted to the Cost of Living Council.

Authorization to Sign and Certify

(Type date of signing)

(Name of Medical Practitioner)

I, -----
(Name)

hereby certify that I am the *

(Title of Representative)

of the above-named medical practitioner; and that, as such, I am authorized to sign documents and to certify, on behalf of said practitioner, the accuracy and completeness of all the information in such documents, countant, etc.)

(Date)

(Signature)

* (Partner, Chief Executive Officer, Accountants etc.)

PROPOSED RULES

ECONOMIC STABILIZATION PROGRAM
ANNUAL REPORT FOR ACUTE CARE HOSPITALSFORM CLC-61
(Proposed)

Federal Identification Number

Hospital

Parent Firm (if applicable)

Part I. - Identifying Data (Please complete requested items and check applicable boxes below).

1(a) Name of Hospital	2(a) Name of Parent Firm (if applicable)
Address (number and street)	Address (number and street)
City or town, State and ZIP code	City or town, State and ZIP code
(b) Institution is <input type="checkbox"/> Profit <input type="checkbox"/> Nonprofit	(b) Parent Firm is <input type="checkbox"/> Profit <input type="checkbox"/> Nonprofit

3. (a) Is this an annual report? Yes No
If yes, and the accounts of the hospital have been audited by an independent audit, attach a copy of the audited statements.
- (b) Is this a proforma report submitted in conjunction with a request for exception? .. Yes No
- (c) Does this report include a prior-year carry-over of allowable increases? Yes No
If yes, attach a copy of this form filed for the preceding fiscal year.
- (d) Does this report include charges or expenses granted by exception? Yes No
If yes, attach a copy of the Decision and Orders granting the exception.

Part II. - Actual Results of Operations - Inpatient

	(a) Fiscal Year Ending Date (mo/day/yr)	(b) Admissions	(c) Total Inpatient Operating Charges	(d) Actual Charges Per Admission (Include Cents)	(e) Authorized Charges Per Admission (Include Cents)	(f) Total Inpatient Operating Expenses	(g) Actual Expenses Per Admission (Include Cents)	(h) Authorized Expenses Per Admission (Include Cents)
4. Reported FY			\$	\$	\$	\$	\$	\$
5. Last FY			\$	\$	\$	\$	\$	\$
6. % Change Item 4 + Item 5	XXXX	%	XXXX	%	XXXX	XXXX	%	XXXX

Part III. - Inpatient Summary

	Charges	Expenses
7. Authorized total inpatient operating charges and expenses From Item 18 of Schedule D or I.	\$	\$
8. Actual total inpatient operating charges and expenses Charges: Item 4 Col(c)	\$	
Expenses: Item 4 Col(f)		\$
9. Amount of overage - From Item 20 of Schedule D or I.	\$	\$
10. Available carry-over next year - From Item 26 of Schedule D or I.	\$	\$

Part IV. - Outpatient Summary

Name of Reimburser (Cost only)	Charges		Cost		
	(a)	(b)	(c)	(d)	(e)
11. Authorized total percentage increase - From Item 11 of Schedule O.	±	±	±	±	±
12. Actual total percentage increase - From Item 12 of Schedule O.	±	±	±	±	±
13. Amount of overage - From Item 13 of Schedule O.	±	±	±	±	±
14. Amount available for carry-over next fiscal year - From Item 15 of Schedule O.	±	±	±	±	±

15. Method of implementing price increase (charges only).

Unit price increase

Aggregate weighted price increase

No price increase implemented during reported fiscal year on any price subject to 6 CFR 150.518.

Part V. - Additional Information

16. (a) Name and title of individual to be contacted for additional information

(b) Address (number and street)

(c) City or town, State and ZIP code

(d) Phone number (include area code)

17. You must maintain, for possible inspection and audit, a record of all price changes after November 13, 1971. Give location of such records.

Part VI. - Certification and Signature

I certify that I have read the applicable economic stabilization regulations and all instructions printed with this form. I have reviewed all information recorded on this form and all attached schedules and other supporting documentation. I believe the information furnished is factually correct and in accordance with the applicable regulations and instructions.

Type name and title of the Chief Executive Officer of hospital or other authorized Executive Officer, and date signed.

Name	Date	Signature
Title		

INSTRUCTIONS FOR FORM CLC-61 (PROPOSED)—ANNUAL REPORT FOR ACUTE CARE HOSPITALS

GENERAL INSTRUCTIONS

A. Purpose. 1. Form CLC-61 is designed to provide the data necessary for the Cost of Living Council (CLC) to monitor the performance of acute care hospitals under the Economic Stabilization Program regulations of Subpart O of 6 CFR Part 150.

2. Form CLC-61 provides the means by which an acute hospital reports changes in charges and expenses for an inpatient hospital stay and for covered outpatient services.

B. Who must use Form CLC-61. 1. Each acute hospital, as defined in 6 CFR 150.503, must submit an annual report on Form CLC-61.

2. Each acute hospital which requests an exception from the rules of 6 CFR, Part 150, Subpart O, must submit a completed Form CLC-61 as an attachment to its exception request. If the reported fiscal year has not yet been completed at the time of submission, actual figures shall be used to the

extent available and budgeted figures for the remainder of the year. The form shall be completed as if the proposed exception had not been received.

3. Definitions and abbreviations:

"Reported Fiscal Year" (RFY) means the fiscal year for which compliance is being measured, a report is submitted, or an exception is requested.

"Last Fiscal Year" (LFY) means the fiscal year immediately preceding the reported fiscal year.

"Full Fiscal Year" means a fiscal year of 12 months duration.

"Fiscal Year" is abbreviated as FY.

C. When to submit Form CLC-61. Each acute hospital shall file Form CLC-61 not later than 120 days following the end of the reported fiscal year.

D. What to submit or prepare. This form, together with the required schedules, shall be submitted in duplicate. Each acute hospital shall attach either Schedule D or Schedule I for inpatient data. Schedule O must be submitted for outpatient data if any of the hospital's outpatient services are covered under 6 CFR 150.518. A hospital which sub-

mits a Form CLC-61 that contains incomplete or incorrect information will be required to submit a corrected Form CLC-61 and will be considered in violation of the reporting requirements if a complete and correct form is not submitted within the time period prescribed.

E. Where to submit. Submissions shall be sent to the following address:

Monitoring Branch, Office of Health, Cost of Living Council, 2000 M Street NW., Washington, D.C. 20508

F. Suggestions for improvement. The Cost of Living Council welcomes suggestions for improving this and other forms, and seeks ways of obtaining the information it needs to exercise its responsibilities under Phase IV of the Economic Stabilization Program with the minimum amount of public burden. Suggestions should be submitted to:

Cost of Living Council, Office of the Executive Secretariat, 2000 M Street NW., Washington, D.C. 20508

G. Rounding. For purposes of this form, all percentages must be expressed to the

PROPOSED RULES

nearest two decimal places (such as 15.92%). When the form calls for total dollars, entries will be shown to the nearest whole dollar. When the form calls for dollars per admission or per occasion of service, entries will be shown to the nearest cent.

H. Sanctions. The timely submission of a Form CLC-61 by a hospital is a mandatory requirement under the Phase IV regulations. Late filing, failure to keep records, or failure otherwise to comply with these instructions, may result in criminal fines, civil penalties, and other sanctions as provided by law.

SPECIFIC INSTRUCTIONS

Enter the Federal Identification Number which the hospital (and parent, if applicable) uses as a withholder of Federal income taxes.

Part I—Identifying Data

Item 1. Self-explanatory.

Item 2. If the reporting hospital is directly or indirectly controlled by another entity, provide the indicated data.

Item 3. Check the applicable boxes.

(a) Self-explanatory.

(b) If you are requesting an exception, this report must be attached to the request. If the reported fiscal year has not yet been completed or has not yet begun, use actual figures to the extent available and budgeted figures for the remainder of the year. Complete the report as if no exception would be received.

(c) Self-explanatory.

(d) Self-explanatory.

Part II—Actual Results of Operations—Inpatient

Items 4 and 5—Col (a). Show ending dates of the reported fiscal year and the last fiscal year.

Col (b). Show actual admissions for each year.

Col (c). For each fiscal year, show the total of all charges posted for inpatient operating services.

Col (d). Enter actual charges per admission. This figure is obtained by dividing Column (c) by Column (b). Show the result to the nearest cent.

Col (e)—Item 4. Leave this item blank until you have completed Schedule D or I. After completing the appropriate schedule, divide the amount shown in the "charges" column of Item 18 of the Schedule by the number of admissions for the reported fiscal year. Show the result to the nearest cent.

Col (e)—Item 5. If "last fiscal year" began prior to January 1, 1974, then enter in Col (e) the same amount shown in Col (d). If "last fiscal year" began on or after January 1, 1974, then divide the amount shown in the "Charges" column of Item 7 of Form CLC-61 filed for the last fiscal year by the number of admissions for that year. Show the result to the nearest cent.

Col (f). For each fiscal year, show total inpatient operating expenses.

Col (g). Enter actual expenses per admission. This figure is obtained by dividing Column (f) by Column (b). Show the result to the nearest cent.

Col (h)—Item 4. Leave this item blank until you have completed Schedule D or I. After completing the applicable schedule, divide the amount shown in the "expenses" column of Item 18 of the schedule. Show the result to the nearest cent.

Col (h)—Item 5. If "last fiscal year" began prior to January 1, 1974, then show in Column (h) the same amount shown in Column (g). If "last fiscal year" began on or after January 1, 1974, then divide the amount shown in the expense column of Item 7 of Form CLC-61 filed for the last fiscal year by the number of admissions for that year. Show the result to the nearest cent.

Item 6. In each applicable column divide Item 4 by Item 5 and convert to a percentage.

Part III—Inpatient Summary

Items 7 to 10. Self-explanatory.

Part IV—Outpatient Summary

If the cost column was completed on Schedule 0 list the same third-party payers in the column headings of this part. Otherwise, enter "NA."

Items 11 to 15. Self-explanatory.

Part V—Additional Information
Self-explanatory.

Part VI—Certification

Type the name and title of the individual who has signed the certification and the date of signing. The individual who signs and certifies this Form CLC-61 must be the Chief Executive Officer of the hospital or such other executive officer of the hospital authorized in writing by the Chief Executive Officer to sign for him for this purpose. Such authorization in the following format must be submitted to the Cost of Living Council.

Delegation of Authority to Sign and Certify

(Type date of signing)

(Name of Hospital)

I, -----, hereby certify
(Name)
that I am the ----- of the
(Title)

above-named hospital; and that, as such, I am authorized to sign documents and to certify, on behalf of said hospital the accuracy and completeness of all the information in such documents. Pursuant to the power vested in me, I hereby delegate all or, to the extent indicated below, a portion of that authority to the person(s) listed below, who is (are) executive officer(s) of the above-named hospital. This delegation is effective until it is revoked in writing, and the Cost of Living Council is so notified.

(Date)

(Signature)

Authorized Individuals

----- Name and Title	----- Extent of Authorization
-----	-----
-----	-----
-----	-----

PROPOSED RULES

32507

ECONOMIC STABILIZATION PROGRAM

Inpatient Computations for Acute Care Hospitals
With Admissions Increase or Constant Admissions

SCHEDULE I
CLC Form-61
(Proposed)

Federal
Identification Number _____
Hospital _____
Parent Firm (if applicable) _____

Part I. - Identifying Data

1. (a) Name of Hospital _____

(b) Address (City, State) _____

Month Day Year

2. Report for Fiscal Year ended _____

Part II. - Base Information

- 3. (a) Total admissions in Reported Fiscal Year
- (b) Total admissions in Last Fiscal Year
- 4. Admissions inside zone (not subject to volume adjustment -- see instructions)
- 5. Admissions outside zone (subject to volume adjustment -- see instructions)
- 6. Lesser of actual or authorized charges per admission Last Fiscal Year [From CLC Form-61, lesser of Item 5 Col(d) or Col(e)] \$
- 7. Lesser of actual or authorized expenses per admission Last Fiscal Year [From CLC Form-61, lesser of Item 5 Col(g) or Col(h)] \$

Part III. - Report Computations

	Charges	Expenses
8. Total Charges/Expenses for admissions inside zone		
Charges: Item 4 X Item 6 X 1.075	\$	
Expenses: Item 4 X Item 7 X 1.075		\$
9. Total Charges/Expenses for admissions outside zone		
Charges: Item 5 X Item 6 X 0.43	\$	
Expenses: Item 5 X Item 7 X 0.43		\$
10. Total before last year carry-over -- Item 8 plus Item 9	\$	\$
11. Last year carry-over -- see instructions	\$	\$
12. Preliminary total Item 10 plus Item 11	\$	\$
13. Minimum Total Charges/Expenses authorized per regulations		
Charges: Item 3(a) X Item 6 X 1.03	\$	
Expenses: Item 3(a) X Item 7 X 1.03		\$
14. Total Charges/Expenses pursuant to regulations before maximum test -- ... Greater of Item 12 or Item 13	\$	\$
15. Additional amount authorized by exception (attach copy of Decision and Order granting exception)	\$	\$
16. Preliminary total authorization -- Item 14 plus Item 15	\$	\$

- 17. Maximum limitation -- If no exception granted:
Charges: Item 3(a) X Item 6 X 1.2
Expenses: Item 3(a) X Item 7 X 1.2
If an exception was granted, see instructions
- 18. Authorized total inpatient operating Charges/Expenses -- lesser of
Item 16 or Item 17
- 19. Actual total inpatient operating Charges/Expenses
Charges: CLC Form-61, Item 4 Col(c)
Expenses: CLC Form-61, Item 4 Col(f)
- 20. Amount of average, if any -- If Item 19 is greater than Item 18,
enter the difference; if not, enter a zero
- 21. Percentage of average -- Item 20 divided by Item 19 -- see instructions .
for what to do to remove the average.

\$	
	\$
\$	\$
\$	
	\$
\$	\$
%	%

Part IV. - Computation of Inpatient Carry-Over Available Next Fiscal Year

	Charges	Expenses
22. Regulation allowance before carry-over -- greater of Item 10 or Item 13	\$	\$
23. Exceptions allowance -- from Item 15	\$	\$
24. Preliminary authorization -- Item 22 plus Item 23	\$	\$
25. Total authorization before prior year carry-over -- lesser of Item 24 .. or Item 17	\$	\$
26. Carry-over available next fiscal year -- If Item 25 is greater than Item 19, enter the difference; otherwise, enter zero	\$	\$

INSTRUCTIONS FOR SCHEDULE I OF FORM CLC-61 (PROPOSED)— INPATIENT COMPUTATIONS FOR ACUTE CARE HOSPITALS WITH ADMISSIONS INCREASE OR CONSTANT ADMISSIONS

GENERAL INSTRUCTIONS

Complete this Schedule only if you are a hospital which had the same number or a greater number of admissions in the reported fiscal year than in the last fiscal year; that is, on Form CLC-61, if Item 4 Column (b) is the same as or greater than Item 5 Column (b) use this Schedule. If you had fewer admissions, use Schedule D instead.

DEFINITIONS

Reported Fiscal Year (abbreviated as RFY). The fiscal year for which compliance is being measured, a report is being submitted, or an exception is requested.

Last Fiscal Year (abbreviated as LFY). The fiscal year immediately preceding the reported fiscal year.

SPECIFIC INSTRUCTIONS

Enter the Federal Identification Number which the hospital (and parent, if applicable) uses as a withhold of Federal income taxes.

Part I

Self-explanatory.

Part II

Item 3(a). This number must agree with Form CLC-61 Item 4 Column (b).

Item 3(b). This number must agree with Form CLC-61 Item 4 Column (b).

Items 4 and 5. In 6 CFR 150.517 hospitals are required to adjust total inpatient operating charges and expenses per admission if admissions fluctuate beyond specified percentages. The "zone" as used in these items refers to the limits within which no volume

adjustment is required and outside of which an adjustment must be made.

Find the description below which applies to your hospital and follow the instructions for that description.

If you have exactly the same number of admissions in the reported fiscal year as in the last fiscal year, enter that number in Item 4 and enter a zero in Item 5.

If (1) the licensed acute care hospital bed complement of your institution permanently increased by 10 percent or more during the reported fiscal year or (2) such a change occurred during the last fiscal year but was not effected on the first day of the last fiscal year, then all admissions are within the zone. Enter in Item 4 the same number shown in Item 3(a) and enter a zero in Item 5.

If you meet the definition of a new facility and the reported fiscal year was your first partial fiscal year or one of your first two full (12-month) fiscal years, then all admissions are within the zone. Enter in Item 4 the same number shown in Item 3(a), enter a zero in Item 5.

If none of the above descriptions apply to your hospital, perform the computations below and note the special instructions in Step 2. (Numbers determined in Steps 5 and 6 will be entered on Schedules I as indicated.)

Step 1. Enter LFY admissions (Schedule I, Item 3(b))

Step 2. If you had fewer than 3,500 admissions in the last fiscal year OR your total inpatient operating expenses in the last fiscal year were less than \$2,000,000, en-

ter 1.04; otherwise, enter 1.02.

Step 3. Multiply Step 1 by Step 2 and enter the product.

Step 4. Enter RFY admissions (Schedule I, Item 3(a))

Step 5. Admissions within zone, enter the lesser of Step 3 or Step 4; enter this number also in Item 4 of Schedule I.

Step 6. Admissions outside zone. If Step 4 is greater than Step 5, enter the difference; otherwise enter a zero. Enter the same number in Item 5 of Schedule I.

Items 6 and 7. Self-explanatory.

Part III—Report Computations

The two columns marked "Charges" and "Expenses" are computed independently for each item listed. Where the computations differ, separate instructions are given for each column.

Items 8 to 10. Self-explanatory.

Item 11. If the last fiscal year began before January 1, 1974, enter zero in both columns; there is no carry-over. If the last fiscal year began on or after January 1, 1974, then enter the same amount shown in Item 10 of Form CLC-61 which was filed last fiscal year.

Items 12 to 14. Self-explanatory.

Items 15 and 16. If you have received an exception, attach a copy of the Decision and Order granting the exception. If the exception granted a specific total dollar amount of charges or expenses in addition to that amount authorized pursuant to the regulations, then enter that additional amount au-

thorized by the Decision and Order in Item 15. Show the sum of Items 14 and 15 in Item 16.

If the exception granted a specific total dollar amount of charges or expenses including that amount authorized pursuant to the regulations, enter that amount in Item 16 and leave Item 15 blank. If the exception granted a specific dollar amount of charges or expenses per admission, convert that amount to total dollars and enter as above (i.e., multiply Item 3(a) times the dollar amount per admission).

If the exception granted a specific percentage increase in charges or expenses per admission, convert that amount to total dollars and enter as above.

Item 17. Self-explanatory if no exception was granted. If the exception did not specifically remove the maximum limitation or did not specifically set a different maximum limitation as a condition of granting the exception, then use the formula provided in this Item on the schedule.

If the exception was granted on the condition that said exception did not cause you to exceed a specific limitation, enter the amount of the limitation. Convert any

limitation stated per admission to a total dollar amount.

If the exception specifically stated that the exception was granted without any limitations, then enter "none" in Item 17 and enter the amount shown at Item 16 in Item 18.

Items 18 and 19. Self-explanatory.

Item 20—Column (a) Charges. If this Item is zero and you have properly completed this form with accurate information, you appear to be in compliance on charges. No adjustments are required. If this Item is positive, go on to Item 21.

Item 20—Column (b) Expenses. If this Item is zero and you have properly completed this form with accurate information, you appear to be in compliance on expenses. No adjustments are required and all retrospective cost reimbursement contracts with third party payors may operate according to the normal contractual terms.

If this Item is positive, go on to Item 21.

Item 21—Column (a) Charges. This figure represents the percentage by which charges exceeded allowable limitations. If no exception request is pending, submit a plan with this report which provides for the refund of revenues realized from the overcharge and/or a reduction of prices charged in the

amount of the overage. The Cost of Living Council may approve the plan, order certain changes, or order a different plan.

If an exception request is pending for the amount of the overage, the plan must be submitted within 15 days of receipt of a final decision by the Cost of Living Council on the exception request.

Item 21—Column (b) Expenses. Each third party which pays under a retrospective cost or cost related reimbursement contract shall compute the total inpatient reimbursement according to the terms of the contract. It shall then reduce the amount actually paid to the hospital by the percentage shown in this Item. In any case in which an exception request for the amount withheld has not received final action by the Cost of Living Council or its designee, the third party shall continue to withhold said amount unless and until the hospital is authorized by the Council to receive said amount or a portion thereof.

Part IV—Computation of Inpatient Carry-Over Available Next Fiscal Year

Self-explanatory.

Item 26. This is the amount which will be used as your carry-over next fiscal year.

PROPOSED RULES

ECONOMIC STABILIZATION PROGRAM
 Inpatient Computations for Acute Care Hospitals
 with Admissions Decrease

SCHEDULE D
 Form CLC-61
 (Proposed)

Federal Identification Number _____
 Hospital _____
 Parent Firm (if applicable) _____

Part I. - Identifying Data

1. (a) Name of Hospital _____

(b) Address (City, State) _____

Month Day Year

2. Report for Fiscal Year ended _____

Part II. - Base Information

3. (a) Total admissions in Reported Fiscal Year _____
 (b) Total admissions in Last Fiscal Year _____
 4. Admissions Inside Zone (not subject to volume adjustment - see instructions) _____
 5. Admissions Outside Zone (subject to volume adjustment - see instructions) _____
 6. Lesser of Actual or Authorized Charges per admission Last Fiscal Year [From \$
 Form CLC-61, lesser of Item 5 Col(d) or Col (e)]
 7. Lesser of Actual or Authorized Expenses per admission Last Fiscal Year [From \$
 Form CLC-61, lesser of Item 5 Col(g) or Col(h)]

Part III. - Report Computations

	Charges	Expenses
8. Total Charges/Expenses for admission decrease inside zone		
Charges: Item 6 X Item 3(b) X 1.075	\$	
Expenses: Item 7 X Item 3(b) X 1.075		\$
9. Reduction of Total Charges/Expenses for admissions decrease outside zone		
Charges: Item 5 X Item 6 X 0.43	\$	
Expenses: Item 5 X Item 7 X 0.43		\$
10. Total-before last year carry-over -- Item 8 minus Item 9	\$	\$
11. Last year carry-over -- see instructions	\$	\$
12. Preliminary total -- Item 10 plus Item 11	\$	\$
13. Maximum limitation -		
Charges: Item 3(a) X Item 6 X 1.2	\$	
Expenses: Item 3(a) X Item 7 X 1.2		\$
14. Total Charges/Expenses pursuant to regulations -- lesser of Item 12 or Item 13	\$	\$
15. Additional amount authorized by exception (Attach copy of Decision and Order granting exception)	\$	\$
16. Preliminary total authorization -- Item 14 plus Item 15	\$	\$
17. Maximum limitation -- If no exception was granted, enter the same amount shown in Item 13. If an exception was granted, see instructions.	\$	\$
18. Authorized total inpatient operating Charges/Expenses -- Lesser of Item 16 or Item 17	\$	\$

- 19. Actual total inpatient operating Charges/Expenses
Charges: Form CLC-61, Item 4 Col(c)
Expenses: Form CLC-61, Item 4 Col(f)
- 20. Amount of overage, if any -- If Item 19 is greater than Item 18, enter the difference; if not, enter a zero
- 21. Percentage of overage -- Item 20 divided by Item 19 -- see instructions for what to do to remove the overage

\$	/
\$	\$
%	%

Part IV. - Computation of Inpatient Carry-Over Available Next Fiscal Year

- 22. Regulation allowance before carry-over -- lesser of Item 10 or Item 13....
- 23. Exceptions allowance -- from Item 15
- 24. Preliminary Authorization -- Item 22 plus Item 23
- 25. Total Authorization before prior year carry-over -- lesser of Item 24 or Item 17
- 26. Carry-over available next fiscal year -- if Item 25 is greater than Item 19, enter the difference; otherwise, enter zero

	Charges	Expenses
\$	\$	\$
\$	\$	\$
\$	\$	\$
\$	\$	\$

INSTRUCTIONS FOR SCHEDULE D OF FORM CLC-61 (PROPOSED)—INPATIENT COMPUTATIONS FOR ACUTE CARE HOSPITALS WITH ADMISSION DECREASE

GENERAL INSTRUCTIONS

Complete this schedule only if you are a hospital which had fewer admissions in the reported fiscal year than in the last fiscal year; that is, if the number of admissions indicated on Form CLC-61, Item 4 Col(b) is less than Item 5 Col(b), use this schedule. In any other case, use Schedule I.

DEFINITIONS:

Reported Fiscal Year (abbreviated as RPY). The fiscal year for which compliance is being measured, for which a report is being submitted, or for which an exception is requested.

Last Fiscal Year (abbreviated as LFY). The fiscal year immediately preceding the reported fiscal year.

SPECIFIC INSTRUCTIONS

Enter the Federal Identification Number which the hospital (and parent firm, if applicable) uses as a withholder of Federal income taxes.

Part I—Identifying Data

Self-explanatory.

Part II—Base Information

Item 3(a). This number must agree with Form CLC-61, Item 4 Col(b).

Item 3(b). This number must agree with Form CLC-61, Item 5 Col(b).

Items 4 and 5. In 6 CFR 150.517, hospitals are required to adjust total inpatient operating charges and expenses if admissions fluctuate beyond specified percentages. The "zone", as used in these items, refers to the limits within which no volume adjustment is required and outside of which an adjustment must be made.

Find the description below which applies to your hospital and follow the instructions for that description.

If (1) the license acute care hospital bed complement of your institution permanently increased by 10 percent or more during the reported fiscal year or (2) the 10 percent or greater increase in bed complement occurred during the last fiscal year but was not ef-

fect on the first day of the last fiscal year, then all admissions are within the zone. Enter in Item 4 the same number shown in Item 3(a), and enter a zero in Item 5. If you meet the definition of a new facility and the reported fiscal year was your first partial fiscal year or one of your first two full (12-month) fiscal years, then all admissions are within the zone. Enter in Item 4 the same number shown in Item 3(a), enter a zero in Item 5.

If none of the above descriptions apply to your hospital, perform the computations below and note the special instructions in Step 2. (Numbers determined in Steps 5 and 6 will be entered on Schedule D as indicated)

Step 1. Enter LFY admissions [Schedule D, Item 3(b)]

Step 2. If you had fewer than 3,500 admissions in the last fiscal year OR your total inpatient operating expenses in the last fiscal year were less than \$2,000,000, enter 0.90; otherwise, enter 0.95

Step 3. Multiply Step 1 by Step 2 and enter the product

Step 4. Enter RPY admissions [Schedule D, Item 3(a)]

Step 5. Admissions within zone. Enter the greater of Step 3 or Step 4; enter this number also in Item 4 of Schedule D.

Step 6. Admissions outside zone. If Step 3 is greater than Step 4, enter the difference; otherwise enter a zero. Enter the same number in Item 5 of Schedule D.

Items 6 and 7. Self-explanatory.

Part III—Report Computations

The two columns marked "Charges" and "Expenses" are computed independently for each item listed. Where the computations differ, separate instructions are given for each column.

Items 8 to 10. Self-explanatory.

Item 11. If the last fiscal year began before January 1, 1974, enter zero in both columns; there is no carry-over. If the last fiscal year began on or after January 1, 1974, then enter the same amount shown in Item 10 of Form CLC-61 which was filed last fiscal year.

Items 12 to 14. Self-explanatory.

Items 15 and 16. If you have received an exception, attach a copy of the Decision and Order granting the exception.

If the exception granted a specific total dollar amount of charges or expenses in addition to that amount authorized pursuant to the regulations, then enter that additional amount authorized by the Decision and Order in Item 15. Show the sum of Items 14 and 15 in Item 16.

If the exception granted a specific total dollar amount of charges or expenses including that amount authorized pursuant to the regulations, enter that amount in Item 16 and leave Item 15 blank.

If the exception granted a specific dollar amount of charges or expenses per admission, convert that amount to total dollars and enter as above (i.e., multiply Item 3(a) times the dollar amount per admission). If the exception granted a specific percentage increase in charges or expenses per admission, convert that amount to total dollars and enter as above.

Item 17. Self-explanatory if no exception was granted. If the exception did not specifically remove the maximum limitations or did not specifically set a different limitation as a condition of granting the exception, then enter the same amount shown in Item 13. If the exception was granted on the condition that said exception did not cause you to exceed a specified limitation, enter the amount of the limitation. Convert any limitation stated per admission to a total dollar amount.

If the exception specifically stated that the exception was granted without any limitations, then enter "none" in Item 17 and enter the amount shown at Item 16 in Item 18.

Items 18 and 19. Self-explanatory.

Item 20—Col(a) Charges. If this item is zero and you have properly completed this form with accurate information, you appear to be in compliance on charges. No adjustments are required.

If this item is positive, go on to Item 21.

Item 20—Col(b) Expenses. If this item is zero and you have properly completed this form with accurate information, you appear to be in compliance on expenses. No adjustments are required and all retrospective cost reimbursement contracts with third party payors may operate according to the normal contractual terms.

If this item is positive, go on to Item 21.

Item 21—Col(a) Charges. This figure represents the percentage by which charges exceeded allowable limitations. If no exception request is pending, submit a plan with this report which provides for the refund of revenues realized from the overcharge and/or

a reduction of prices charged in the amount of the overage or both. The Cost of Living Council may approve such a plan, order certain changes, or order a different plan of its own design.

If an exception request is pending for the amount of the overage, the compliance plan must be submitted within 15 days of receipt of a final decision by the Cost of Living Council on the exception request.

Item 21—Col(b) Expenses. Each third party which pays under a retrospective cost or cost related reimbursement contract shall compute the total inpatient reimbursement according to the terms of the contract. It shall

then reduce the amount actually paid to the hospital by the percentage shown in this item. In any case in which an exception request for the amount withheld has not received final action by the Cost of Living Council or its designee, the third party shall continue to withhold said amount unless and until the hospital is authorized by the Council to receive said amount or a portion thereof.

Part IV—Computation of Inpatient Carry-Over Available Next Fiscal Year

Self-explanatory.

Item 26. This is the amount which will be used as your carry-over next fiscal year.

SCHEDULE O
Form CLC-61
Form CLC-71
(Proposed)

ECONOMIC STABILIZATION PROGRAM
Outpatient Computations for Acute Care Hospitals and
Long Term Care Institutions

Federal Identification
Number
Hospital or Institution
Parent Firm (if applicable)

Part I. - Identifying Data

1. (a) Name of Hospital

(b) Address (City, State)

Month Day Year

2. Report for Fiscal Year ended

3. This Institution chose: Unit price increase of ___ percent
 Aggregate weighted price increase

Part II. - Percentage Change Computations

4. Computation of Aggregate Weighted Price Increase

Description of Service or Property (a)	Price on Last Day of Last Fiscal Year (b)	Highest Price During Reported Fiscal Year (c)	Percentage Price Change (See instructions) (d)	Last Year's Actual Charges (e)	Weighting Factor (See instructions) (f)	Percentage Weighted Price Change (g)

5. Last Year's Total Charges \$

6. Total Aggregate Weighted Price Increase %

7. Computation of Cost Change per Occasion of Service by Reimburer

(a) Name of Reimburer (List)				
(b) RFY Cost per Occasion	\$	\$	\$	\$
(c) LFY Cost per Occasion	\$	\$	\$	\$
(d) Difference [Item 7(b) minus 7(c)]	\$	\$	\$	\$
(e) % Change [Item 7(d) ÷ 7(c)]	%	%	%	%

Part III. - Report Computations

Enter Name of Reimburser (Cost Only)	Charges	Cost			
	(a)	(b)	(c)	(d)	(e)
8. Basic allowance for reported fiscal year	6.00%	6.00%	6.00%	6.00%	6.00%
9. Carry-over from last fiscal year (see instructions)....	%	%	%	%	%
10. Additional percentage authorized by exception	%	%	%	%	%
11. Authorized total increase	%	%	%	%	%
12. Actual increase	%				
Charges: Item 6					
Cost: Item 7(e) by reimburer		%	%	%	%
13. Amount of overage	%	%	%	%	%
If Item 12 is greater than Item 11, enter the difference; otherwise enter a zero.					

Part IV. - Computation of Carry-Over Available Next Fiscal Year

	Charges	Cost			
	(a)	(b)	(c)	(d)	(e)
14. Authorized total before prior year carry-over --	%	%	%	%	%
Item 8 plus Item 10					
15. Carry-over available next fiscal year -- If Item	%	%	%	%	%
14 is greater than Item 12, enter the difference; otherwise, enter zero					

16. (Non unit price only) Did any individual charge increase more than 10 percent or \$1.00 or the percentage shown in Item 11, whichever is greatest? Yes No
If yes, attach a list showing each such price, the former price, and the percentage increase. See instructions.

INSTRUCTIONS FOR SCHEDULE O TO FORM CLC-61 AND FORM CLC-71 (PROPOSED)—OUTPATIENT COMPUTATIONS FOR ACUTE CARE HOSPITALS AND LONG TERM CARE INSTITUTIONS

GENERAL INSTRUCTIONS

This Schedule must be prepared by all acute care hospitals and long term care institutions with covered outpatient services. Acute care hospitals will file the Schedule with Form CLC-61; long term care institutions will file the Schedule with Form CLC-71.

DEFINITIONS

Covered outpatient services means those services specified in 8 CFR 150.518(a)(1) when provided by an acute care hospital, or, with appropriate modifications, to such services when provided by long term care institutions. In any case in which separate charge schedules are maintained for inpatient and outpatient services, all prices on the outpatient schedule are covered. All prices are covered in any revenue or cost center, as determined by the hospital or institution's customary practice, in which 70 percent or more of the total billed charges of that revenue department or cost center are attributable to the providing of outpatient services.

Reported Fiscal Year (abbreviated as RPY). The fiscal year for which compliance is being measured, for which a report is being submitted, or for which an exception is requested.

Last Fiscal Year (abbreviated as LFY). The fiscal year immediately preceding the reported fiscal year.

SPECIFIC INSTRUCTIONS

Enter the Federal Identification Number which the hospital (and parent, if applicable) uses as a withholder of Federal income taxes.

Part I—Identifying Data

Items 1 to 2. Self-explanatory.

Item 3. Check the appropriate box to indicate how your price increase was implemented. If the unit price increase method is checked, enter the uniform percentage increase implemented.

Part II—Percentage Change Computations

Item 4—Computations of Aggregate Weighted Price Increase. Do not complete this Item if you checked "Unit price increase of -- percent" in Item 3. If this schedule is being prepared for submission with Form CLC-61 as part of your annual report, it is not necessary to complete this Item on

the schedule that is filed. You must however maintain a copy of these computations in your records and be prepared to submit them if requested.

Column (a). Enter a brief description of each service or property for which the price has been changed since the last day of the last fiscal year.

Column (b). Enter the price lawfully in effect for that service or property on the last day of the last fiscal year.

Column (c). Enter the highest price charged for that service or property during the reported fiscal year.

Column (d). Enter the percentage change in the price of that service or property. This is computed as follows:

$$\frac{[\text{Column (c)}] - [\text{Column (b)}]}{\text{Column (b)}} \times 100$$

Column (e). Enter the actual gross charges during the immediately preceding fiscal year for that service or property. If only one price was charged for service or property last year, this will equal the price in Column (b) multiplied by the number of times that service or property was provided during the year.

Column (f). Complete Item 5 before computing this column. Enter the appropriate

weighing factor for each service or property correct to four decimal places. This is determined by dividing each entry in Column (e) by Item 5. Do not convert this decimal to a percentage.

Column (g). Enter the weighted price change for each service or property by multiplying the percentage in Column (d) by the weighing factor in Column (f).

Item 5. Enter total charges for all services and properties provided in the last fiscal year.

Item 6. Enter the aggregate weighted price increase, which is the sum of all the weighted price changes in Item 4 Column (g) expressed to the nearest hundredth of one percent (i.e., to two decimal places).

Item 7. Computation of Cost Change Per Occasion of Service by Reimbursor. Complete this item only if any of your covered outpatient services are paid by a third party under a retrospective cost reimbursement contract. For the purposes of this item, "occasion of service" means the unit of service as defined in the relevant contract; therefore, the unit may vary from contract to contract.

7(a). Enter the name of the third party payor at the top of each column.

7(b). For each payor, enter the cost per occasion of service which you claimed on the

cost report filed for the reported fiscal year. If the final price has already been determined, then enter that price instead.

7(c). For each payor enter the cost per occasion of service lawfully reimbursed to you in the last fiscal year.

7(d). In each column, subtract Item 7(c) from Item 7(b).

7(e). In each column, divide Item 7(d) by Item 7(c).

Part III—Report Computations

If Item 7 was used, enter the same third party names at the top of the respective cost columns.

Item 8. Self-explanatory.

Item 9. If last fiscal year began before January 1, 1974, enter a zero; there is no carry-over. If last fiscal year began on or after January 1, 1974, enter the amount shown in Item 15 of this schedule filed for the preceding fiscal year.

Item 10. If no exception was granted, enter a zero. If an exception was granted for a specific percentage in addition to that percentage authorized under the regulations, enter that percentage.

If an exception was granted for a specific percentage including that percentage authorized pursuant to the regulations, leave

Item 10 blank and enter that percentage in Item 11.

Item 11. Sum of Items 8, 9, and 10 unless an inclusive exception amount was entered here as described in the preceding paragraph.

Items 12 and 13. Self-explanatory. If Item 13 is greater than zero and no exception request is pending, submit a plan with this report which provides for the refund of revenues realized from the overcharge or a reduction of prices charged in the amount of the overage, or both. The Cost of Living Council may approve such a plan, order certain changes, or order a different plan.

If an exception request is pending for the amount of the overage, the plan must be submitted within 15 days of receipt of a final decision by the Cost of Living Council on the exception request.

Part IV—Computation of Carry-Over Available Next Fiscal Year

Items 14 and 15. Self-explanatory.

Item 16. Complete this item only if you chose the aggregate weighted price increase rather than the unit price increase system. If the "Yes" box is checked, these prices are presumed to be over authorized levels unless a specific exception was granted for such prices.

PROPOSED RULES

Form CLC-71
(Proposed)

Economic Stabilization Program
Annual Report for Long Term Care Institutions

Federal Identification Number _____
Institution _____

Parent Firm (if applicable) _____

Part I - Identification Data

- Name of Institution _____
Address (number and street) _____
City or town, State and ZIP Code _____
- Name of parent firm (if applicable) _____
Address (number and street) _____
City or town, State and ZIP Code _____
- Report for Fiscal Year Ending _____
- Date of Prior Exception _____
(attach copy of prior Decision and Orders granted by the Price Commission or Cost of Living Council)
- Institution is Profit Nonprofit

Part II - Calculation of Revenue Limitations

Col A	LAST FISCAL YEAR			REPORTED FISCAL YEAR			Col H (%)	Col I (%)	Col J (%)
	Col B	Col C	Col D	Col E	Col F	Col G			
Classes of Purchasers and Levels of Care	Patient Days	Total Realized Revenue	Average Realized Revenues Per Diem	Patient Days	Total Realized Revenue	Average Realized Revenues Per Diem	Percent Increase Average Realized Revenues Per Diem	Allowable Percent Increase	Percent Increase over (under) Allowables
6. Medicare a. Hospital b. skilled									
7. Medicaid: a. hospital b. skilled c. intermediate List levels of intermediate care as required									
8. All other Classes List levels as required									

Part III

Where appropriate, complete Schedule O on "Outpatient Computations for Acute Care Hospitals and Long Term Care Institutions."

Part IV - Additional Information

- (a) Name and title of individual to be contacted for additional information _____
(b) Address (number and street) _____
(c) City or town, State and ZIP code _____ (d) Phone number (include area code) _____
- You must maintain, for possible inspection and audit, a record of all price changes after November 13, 1971. Give location of such records. _____

Part V - Certification and Signature

I certify that I have read the applicable economic stabilization regulations and all instructions printed with this form. I have reviewed all information recorded on this form and all attached schedules and other supporting documentation. I believe the information furnished is factually correct and in accordance with the applicable regulations and instructions.

Type name and title of the Chief Executive Officer of institution or other authorized Executive Officer, and date signed.

Name	Date	Signature
Title		

INSTRUCTIONS FOR THE PREPARATION OF FORM CLC-71 (PROPOSED)—ANNUAL REPORT FOR LONG TERM CARE INSTITUTIONS

GENERAL INSTRUCTIONS

A. Purpose. 1. Form CLC-71 is designed to provide the data necessary for the Cost of Living Council to monitor the performance of long term care institutions under the Economic Stabilization Program regulations of 6 CFR Part 150.

2. Form CLC-71 provides the means by which all long term care institutions report changes in average realized revenues per diem to the Cost of Living Council.

B. Who must file Form CLC-71. Each long term care institution, as defined in 6 CFR 150.503, must file a Form CLC-71 with the Cost of Living Council for all fiscal years beginning on or after January 1, 1974.

C. When to submit Form CLC-71. Each long term care institution must file a Form CLC-71 within 120 days following the end of its fiscal year in accordance with 6 CFR 150.533.

D. What to submit and prepare. This form and instructions require only basic information. However, the Cost of Living Council may request additional data in particular cases. If a long term care institution has received a prior exception from either the Price Commission or the Cost of Living Council a copy of the exception granted must accompany the Form CLC-71.

E. Where to submit. Completed forms should be submitted to the following address: Monitoring Branch, Office of Health, Cost of Living Council, 2000 M Street NW., Washington, D.C. 20508

F. Suggestions for improvement. The Cost of Living Council welcomes suggestions for improving this and other forms, and seeks ways of obtaining the information it needs to exercise its responsibilities under Phase IV of the Economic Stabilization Program with the minimum amount of public burden. Suggestions should be submitted to:

Cost of Living Council, Office of the Executive Secretariat, 2000 M Street NW., Washington, D.C. 20508

G. Rounding. For purposes of this form, all percentages must be expressed to the nearest two decimal places (such as 15.92%). When the form calls for total dollars, entries will be shown to the nearest whole dollar. When the form calls for dollars per day (per diem), entries will be shown to the nearest cent.

H. Sanctions. The timely submission of a Form CLC-71 by an institution as a report is a mandatory requirement under the Phase IV regulations. Late filing, failure to file, failure to keep records or failure otherwise to comply with these instructions, may result in criminal fines, civil penalties, and other sanctions as provided by law.

SPECIFIC INSTRUCTIONS

Enter the Federal Identification Number which the institution (and parent, if applicable) uses as a withholder of Federal income taxes.

Part I—Identification Data

Item 1. Enter the legal name and address of the institution filing the report Form CLC-71.

Item 2. If applicable enter the name and address of the parent firm.

Item 3. Enter the Fiscal Year ending date for which this report form is submitted.

Item 4. If you have been granted a prior exception by either the Price Commission or Cost of Living Council, enter date of the exception. Attach a copy of the decision and order granting the exception with this form.

Item 5. Self-explanatory

Part II—Calculation of Revenue Limitations

Col. A. This column lists various classes of purchasers and levels of care for the respective classes. An institution should list in this column the existing levels of care for Medicare and Medicaid, and the levels of care for all other classes of purchasers. Levels of care entered in Col. A must correspond with the levels of care provided in the immediately preceding FY as specifically identified in the institution's accounting practices.

Col. B. Enter in Col. B for each level of care by the class of purchasers, the total number of patient days of care provided for each respective level in the last completed fiscal year.

Col. C. Enter in Col. C for each level of care in the class of purchasers, the total realized revenues received for each respective level in the last completed fiscal year. Total realized revenues is calculated in the following manner:

a. For institutions on a cash basis. Total realized revenue is defined to equal total actual cash received for the provision of services.

b. For institutions on an accrual basis. Realized revenue is defined as gross charges less discounts, contractual allowances, bad debts and charity allowances.

Col. D. Enter the average realized revenues per diem in the last fiscal year. This figure is determined by dividing, for each level of care in the class of purchasers, the entry in Col. C by the corresponding entry in Col. B. Show the result to the nearest cent.

Cols. E, F, G. Using current fiscal year data, make entries in these Columns in accordance with the corresponding instructions for Columns B, C, and D above.

Col. H. Enter the percentage increase in average realized revenues per diem for each level of care in the class of purchasers in this column. The percentage increase in average realized revenues per diem for each respective level is determined by subtracting the entry in Col. D from the entry in Col. G, and dividing this result by the corresponding entry in Col. D and multiplying by 100. The formula is:

$$\frac{\text{Col G} - \text{Col D}}{\text{Col D}} \times 100$$

Col. I. Enter in Col. I for each level of care in the class of purchasers, the 6.5 percent allowable increase in the budgeted fiscal year plus any unused portion of the percentage increase carry-over for the immediately preceding fiscal year for any particular class or level.

Unused revenue increases permitted for any level of care of any class of purchasers in any fiscal year may not be applied in that year to any other level of care of any class of purchasers. Attach a copy of this form filed for the last fiscal year if any carry-over is claimed.

Revenue increases permitted in one year but not fully implemented may be accumulated, but not compounded, and only for the level of care of the class of purchasers to which the increase applied, and only in the next fiscal year following the year in which the full allowable increase was not taken. There is no carry-over from any fiscal year which began prior to January 1, 1974.

Col. J. Enter the percentage increase over (under) the allowable increase in average realized revenues per diem for each level of care in the class of purchasers. This percentage increase is determined by subtracting for each level the entry in Col. H from the corresponding entry in Col. I.

Item 6. In each sub-item (6a, 6b) enter reimbursement from Medicare (Title XVIII) for the specified level of care.

Item 6a. If the institution provides hospital care which is reimbursed by Medicare, enter the indicated information in this item.

Item 6b. If the institution provides skilled nursing care which is reimbursed by Medicare enter the indicated information in this item.

Item 7. In each sub-item (7a, 7b, 7c) enter reimbursement from Medicaid (Title XIX) for the specified level of care.

Item 7a. If the institution provides hospital care which is reimbursed by Medicaid, enter the indicated information in this item.

Item 7b. If the institution provides skilled nursing care which is reimbursed by Medicaid, enter the indicated information in this item.

Item 7c. If the institution provides intermediate care which is reimbursed by Medicaid, enter the indicated information in this item. Only list in this entry the same levels of intermediate care provided by the institution in the immediately preceding fiscal year as specifically identified in the institution's accounting practices. New levels of intermediate care provided by an institution in any fiscal year are subject to the provisions of 6 CFR 150.531.

Item 8. This is the class of purchasers entitled "all other patients." Enter all levels of care not included in items 6 and 7 above. Levels of care entered in this item must correspond with levels provided by the institution in the immediately preceding fiscal year. New levels of care provided by an institution in any fiscal year are subject to the provisions of 6 CFR 150.531.

Part III—See Instructions for Schedule 0 to Forms CLC-61 and CLC-71

Part IV—Additional Information

Self-explanatory.

Part V—Certification and Signature

Type the name and title of the individual who has signed the certification and the date of signing. The individual who signs and certifies this Form CLC-61 must be the Chief Executive Officer of the institution or such other executive officer of the entity as authorized by the Chief Executive Officer to sign for him for this purpose. Such authorization in the following format must be submitted to the Cost of Living Council. Delegation of Authority to Sign and Certify

(Typed date of signing)

(Name of Institution)

I, _____
(Name)

hereby certify that I am and that, as such, I am authorized to sign documents and to certify, on behalf of said institution the accuracy and completeness of all the information in such documents. Pursuant to the power vested in me, I hereby delegate all or to the extent indicated below, a portion of that authority to the person(s) listed below, who is (are) executive officers of the above-named institution. This delegation is effective until it is revoked in writing, and the Cost of Living Council is so notified.

(Date) (Signature)

Authorized Individuals

Name and Title	Extent of Authorization

PROPOSED RULES

FEDERAL COMMUNICATIONS
COMMISSION

[47 CFR Part 73]

[Docket No. 19811]

FM BROADCAST STATIONS IN
MELBOURNE AND SATELLITE
BEACH, FLA.Table of Assignments; Order Extending
Time for Filing Reply Comments

In the matter of amendment of § 73.202(b), *Table of assignments*, FM Broadcast Stations. (Melbourne, and Satellite Beach, Fla.), Docket No. 19811, RM-2013, RM-2271.

1. On September 6, 1973, the Commission adopted a notice of proposed rulemaking (FCC 73-912) in the above-entitled proceeding. Publication was given in the FEDERAL REGISTER on September 19, 1973, 38 FR 26211. The notice proposed the assignment of FM Channel 292A to Melbourne, Florida. The date for filing comments was October 23, 1973, and the date for reply comments was November 12, 1973 (published at 38 FR 31019, Friday, November 9, 1973).

2. On September 4, 1973, Beach Broadcasting tendered for filing a petition for rulemaking for assignment of Channel 292A to Satellite Beach, Florida. Since the information submitted was not sufficient, additional information was requested of the petitioner by a letter dated September 14, 1973. At the request of the petitioner, the time for filing the supplemental data was extended to and including November 5, 1973. A supplement to the petition was tendered on November 5, 1973.

3. The petition for assignment of Channel 292A to Satellite Beach, Florida, conflicts with the proposal to assign the same channel to Melbourne, Florida, and is accepted as a counterproposal in the above-entitled proceeding by a Public Notice, Report No. 886, released November 9, 1973. Since the date for filing reply comments was November 12, 1973, it would be in the public interest to provide the parties to the proceeding an opportunity to file reply comments to the counterproposal of Beach Broadcasting.

4. Accordingly, it is ordered, That the date for filing reply comments is extended to and including December 9, 1973.

5. This action is taken pursuant to authority found in sections 4(i), 5(d)(1), and 303(r) of the Communications Act of 1934, as amended, and § 0.281(b)(6) of the Commission's rules.

Adopted: November 15, 1973.

Released: November 16, 1973.

[SEAL] WALLACE E. JOHNSON,
Chief, Broadcast Bureau.

[FR Doc.73-24985 Filed 11-23-73;8:45 am]

[47 CFR Part 73]

[Docket No. 19862; FCC 73-1160]

FM BROADCAST STATIONS IN
VICTORVILLE, CALIF.

Table of Assignments

In the matter of amendment of § 73.202(b), *Table of Assignments*, FM Broadcast Stations. (Victorville, California)

1. Notice of proposed rulemaking is hereby given concerning amendment of FM Table of Assignments (§ 73.202(b) of the Commission's rules and regulations) proposing amendment of the channel assignment at Victorville, California.

2. Victorville, population 10,845, is located in San Bernardino County, population 684,072. Channel 252A is assigned to that community, but this assignment is short-spaced by 17 miles to co-channel Station KBOB at West Covina, California, licensed to Robert Burdette Investments, Inc. In order to eliminate this short spacing, it is proposed to substitute either Channel 276A or 280A at Victorville, California. No change need be made elsewhere. This deficiency in the FM Table of Assignments came to light when Albert E. Medlinsky and the First Assembly of God of Victorville tendered applications for Victorville's Channel 252A, but these could not be accepted because of the short spacing to Station KBOB at West Covina. Since Victorville is located in the 199 mile border area covered by the United States-Mexico FM Broadcasting Agreement, effective August 9, 1973, the proposed amendment must be coordinated with the United Mexican States in accordance with the procedure provided in the Agreement.

3. In view of the foregoing and pursuant to authority found in sections 4(i), 303(g) and (r), and 307(b) of the Communications Act of 1934, as amended, it is proposed to amend § 73.202(b) of the Commission's rules and regulations, the FM Table of Assignments, as concerns Victorville, California, as follows:

§ 73.202 Table of assignments.

City	Channel No.	
	Present	Proposed
Victorville, Calif.....	252A	276A or 280A

4. *Cut-off procedure.* The following procedures will govern:

(a) Counterproposals advanced in this proceeding itself will be considered, if advanced in initial comments, so that parties may comment on them in reply comments. They will not be considered if advanced in reply comments.

(b) With respect to petitions for rule making which conflict with the proposal in this Notice, they will be considered as

comments in this proceeding, and Public Notice to this effect will be given, as long as they are filed before the date for filing initial comments herein. If filed later than that, they will not be considered in connection with the decision herein.

Because the proposed change is one to correct an error in the FM Table of Assignments, any counterproposal must include a channel assignment for Victorville.

5. Pursuant to applicable procedures set out in § 1.415 of the Commission's rules and regulations, interested parties may file comments on or before December 28, 1973 and reply comments on or before January 10, 1974. All submissions by parties to this proceeding or persons acting on behalf of such parties, must be made in written comments, reply comments, or other appropriate pleadings.

6. In accordance with the provisions of § 1.419 of the rules and regulations, an original and 14 copies of all comments, reply comments, pleadings, briefs, and other documents shall be furnished the Commission. These will be available for public inspection during regular business hours in the Commission's Public Reference Room at its headquarters, 1919 M Street NW., Washington, D.C.

Adopted: November 14, 1973.

Released: November 19, 1973.

FEDERAL COMMUNICATIONS
COMMISSION,

[SEAL] VINCENT J. MULLINS,
Secretary.

[FR Doc.73-24983 Filed 11-23-73;8:45 am]

[47 CFR, Part 81]

[Docket No. 19862; FCC 73-1160]

MARINE FIXED AND RECEIVER-TEST
STATION TELEPHONY

Proposed Conversion Date

In the matter of amendment of Part 81—to establish a scheduled date for the conversion of marine fixed and marine receiver-test stations from double sideband to single sideband radiotelephony.

1. Notice of proposed rulemaking in the above-captioned matter is hereby given.

2. In this notice of proposed rulemaking we are proposing amendment of the rules to prescribe the date after which only single sideband emissions will be available to marine fixed and marine receiver-test stations.

3. In Dockets 15068, 18271, 18307, 18632, and 18633¹ the Commission established

¹ Doc. 15068, R. & O., 3 R.R. 2d 1521, FCC 64-680, 29 FR 11083. Doc. 18271, 3rd R. & O., 21 FCC 2d 17, FCC 69-1369, 34 FR 20194. Doc. 18307, 1st R. & O., 23 FCC 2d 237, FCC 70-608, 35 FR 10212. Doc. 18632, R. & O., 32 FCC 2d 237, FCC 71-1044, 36 FR 20949. Doc. 18633, 1st R. & O., 30 FCC 2d 421, FCC 71-663, 36 FR 12502.

dates and other criteria for the conversion of radiotelephony ship and coast stations in the maritime services from double sideband (DSB) to single sideband (SSB) emissions. The classes of stations for which a schedule for conversion to SSB has not been established are those set forth under Subpart L of Part 81, that is, marine fixed and marine receiver-test stations.

4. Marine fixed and marine receiver-test stations transmit on frequencies provided in Sections 81.306(b) and 83.354(b) for the use of ship stations. The schedule for ship station conversion to SSB has been finalized. The date set forth in the rules after which DSB may not be employed (on frequencies below 4 MHz) aboard ship is January 1, 1977. Marine fixed and marine receiver-test stations receive (§ 81.306(b) and 83.354(b)) on the frequencies used by coast stations for transmission. The schedule for coast station conversion to SSB has been finalized. The date set forth in rules after which DSB emission may not be employed (on frequencies below 4 MHz) by coast stations is January 1, 1974.

5. An examination of our licensed records indicate that 22 marine fixed stations are currently authorized, two of which have converted to use of SSB. The operation of these stations, depending on which coast station(s) they communicate with, is distributed over seven frequencies (2134, 2166, 2206, 2366, 2382, 2430, and 2458 kHz) plus 2182 kHz. In the case of marine receiver-test stations, our license records indicate that 32 stations are currently authorized. Of this number, 24 are authorized to operate on VHF only, 5 are authorized to employ medium frequencies (2000-2850 kHz) only, and 3 are authorized to employ both medium and very high frequencies. Of those employing medium frequencies, 3 have already, or are currently in the process of converting from DSB to SSB.

6. The technical requirements applicable to marine fixed and marine receiver-test stations are set forth in Subpart E of Part 81, which currently includes appropriate provisions for the use of SSB. § 81.134(e), however, also permits the use of emission A3 (DSB). It is necessary, therefore, to amend §§ 81.132(a)(3) and 81.134(e) to specify a date after which only SSB will be authorized.

7. In considering the matter of a termination date for the use of DSB by marine fixed and marine receiver-test stations, the complications inherent in the conversion of ship stations from DSB to SSB do not exist. Further, the delays which have been applicable in the conversion of coast stations from DSB to SSB, that is, the need to take into account a corresponding transition by ship stations, are similarly not applicable. It is appropriate and reasonable, however, to provide the licensee an adequate time in which to budget for station expenses and to obtain and install needed equipment asso-

ciated with the transition from DSB to SSB. On that basis, a period of approximately eighteen months would appear to provide ample time in which to complete these arrangements. We are, therefore, proposing amendment of §§ 81.132(a)(3) and 81.134(e) to delete, effective July 1, 1975, the availability of emissions A3 and, since compatibility is not required, A3H to these two classes of stations.

8. The proposed amendments to the rules, as set forth in this Notice and Appendix, are issued pursuant to authority contained in sections 303 (f), (g), and (r) of the Communications Act of 1934, as amended.

9. Pursuant to applicable procedures set forth in § 1.415 of the Commission's rules, interested persons may file comments on or before December 28, 1973, and reply comments on or before January 10, 1974. All relevant and timely comments and reply comments will be considered by the Commission before final action is taken in this proceeding. In reaching its decision in this proceeding, the Commission may take into account other relevant information before it, in addition to the specific comments invited by this Notice.

10. In accordance with the provisions of § 1.419 of the Commission's rules, an original and 14 copies of all statements, briefs, or comments filed shall be furnished the Commission. Responses will be available for public inspection during regular business hours in the Commission's Public Reference Room at its headquarters in Washington, D.C.

Adopted: November 14, 1973.

Released: November 19, 1973.

FEDERAL COMMUNICATIONS
COMMISSION,

[SEAL] VINCENT J. MULLINS,
Secretary.

Part 81 of Chapter 1 of Title 47 of the Code of Federal Regulations is amended as follows:

PART 81—STATIONS ON LAND IN THE MARITIME SERVICES AND ALASKA-PUBLIC FIXED STATIONS

1. In § 81.132, paragraph (a)(3) is amended to read as follows:

§ 81.132 Authorized classes of emission.

(a) * * *

(3) Marine fixed and
marine receiver-
test stations:

2000-2850 kHz,	
except for	
2182 kHz:-----	A3A and A3J ¹
2182 kHz:-----	A3 and A3H

¹ Emissions A3 and A3H may continue to be employed until July 1, 1975. These emissions will not be available for use after that date.

2. § 81.134, paragraph (e) is amended to read as follows:

§ 81.134 Transmitter power.

(e) For marine fixed and marine receiver-test stations, transmitter power

shall not exceed 150 watts for A3¹, A3A, A3H¹, and A3J emissions and 50 watts for F3 emission: *Provided, however*, That VHF transmitters with a power in excess of 50 watts which were in service at marine receiver-test stations under outstanding authorizations on September 3, 1968, may continue to be used until January 1, 1974.

[FR Doc.73-24981 Filed 11-23-73;8:45 am]

VETERANS ADMINISTRATION

[38 CFR Part 21]

VOCATIONAL REHABILITATION

Charging of Ordinary Leave

This proposed amendment to § 21.261 (b)(1) defines the term "ordinary school year" consistently with the use of the term in § 21.4200(b)(1) to allow for schools operating on a full year-around schedule.

Interested persons are invited to submit written comments, suggestions, or objections regarding the proposal to the Administrator of Veterans Affairs (27H), Veterans Administration, 810 Vermont Avenue NW., Washington, D.C. 20420. All relevant material received before December 26, 1973, will be considered. All written comments received will be available for public inspection at the above address only between the hours of 8 a.m. and 4:30 p.m. Monday through Friday (except holidays), during the mentioned 30-day period and for 10 days thereafter. Any person visiting Central Office for the purpose of inspecting any such comments will be received by the Central Office Veterans Assistance Unit in room 132. Such visitors to any field station will be informed that the records are available for inspection only in Central Office and furnished the address and the above room number.

Notice is also given that it is proposed to make any regulation that is adopted effective the date of final approval.

In § 21.261, paragraph (b)(1) is amended to read as follows:

§ 21.261 Ordinary leave.

(b) *Charging of ordinary leave.* * * *

(1) For veterans enrolled in educational institutions, leave will not be charged for school holidays and short intermissions between successive terms or periods of instruction within an enrollment period. Leave will be charged for any period of 1 calendar month or more between terms or periods of instruction within an enrollment period and for any interval between enrollment periods.

Approved: November 19, 1973.

By direction of the Administrator.

[SEAL] RUFUS H. WILSON,
Associate Deputy Administrator.

[FR Doc.73-25001 Filed 11-23-73;8:45 am]

¹ Effective July 1, 1975, emission A3 will not be available and emission A3H is available for use on 2182 kHz only.

Notices

This section of the FEDERAL REGISTER contains documents other than rules or proposed rules that are applicable to the public. Notices of hearings and investigations, committee meetings, agency decisions and rulings, delegations of authority, filing of petitions and applications and agency statements of organization and functions are examples of documents appearing in this section.

DEPARTMENT OF THE INTERIOR

Bureau of Land Management

KANAB DISTRICT ADVISORY BOARD

Notice of Meeting

Notice is hereby given that the Kanab District Advisory Board will hold a meeting December 17, 1973, at 9 a.m. at the Kanab District Office, Kanab, Utah.

The agenda for the meeting will include: Advisory board election result; selection of the State Advisory Board representatives; grazing applications; section 7 grazing transfer application; and status of current programs.

The meeting will be open to the public. Persons wanting to make verbal statements during the meeting should notify in advance, the advisory board chairman, Wallace Ott of Tropic, Utah 84776.

MORGAN S. JENSEN,
District Manager.

[FR Doc.73-21718 Filed 11-23-73;8:45 am]

National Park Service

[Order 3]

CHIEF, PARK ADMINISTRATION AND GENERAL SUPPLY SPECIALIST

Delegation of Authority Regarding Execution of Contracts and Purchase Orders for Equipment, Supplies, or Services

1. Chief, Park Administration. The Chief, Park Administration, Cape Cod National Seashore, may execute, approve, and administer contracts not in excess of \$10,000 for supplies, equipment, or services in conformity with applicable regulations and statutory authority and subject to the availability of appropriated funds. This authority may be exercised by the Chief, Park Administration, in behalf of any area administered by the Superintendent of Cape Cod National Seashore.

2. General Supply Specialist. The General Supply Specialist, Cape Cod National Seashore, may execute, approve, and administer contracts not in excess of \$10,000 for supplies, equipment or services in conformity with applicable regulations and statutory authority and subject to the availability of appropriated funds. This authority may be exercised by the General Supply Specialist in behalf of any area administered by the Superintendent of Cape Cod National Seashore.

3. This order supersedes Order No. 2 dated May 2, 1972 (37 FR 11735), and Amendment No. 1 dated June 21, 1973 (38 FR 19419).

(National Park Service Order No. 77 (38 FR 7478), as amended; Northeast Region Order No. 7 (37 FR 6325), as amended.)

Dated: October 15, 1973.

LESLIE P. ARNBERGER,
Superintendent,
Cape Cod National Seashore.

[FR Doc.73-24931 Filed 11-23-73;8:45 am]

[Order 1]

MANAGEMENT ASSISTANT

Delegation of Authority Regarding Execution of Contracts and Purchase Orders for Supplies, Equipment and Services

SEC. 1. *Management Assistant.* The Management Assistant may execute and approve purchase orders not in excess of \$500.00 for construction, supplies, equipment or services in conformity with applicable regulations and statutory authority and subject to availability of appropriated funds. This authority may be exercised on behalf of any office or area under the supervision of the Superintendent of Grand Teton National Park with the use of imprest funds and/or field purchase orders.

(National Park Service Order 77 (38 FR 7478) as amended; Midwest Region Order No. 5 (37 FR 6324 and 6875) as amended.)

Dated: October 18, 1973.

GARY E. EVERHARDT,
Superintendent,
Grand Teton National Park.

[FR Doc.73-24930 Filed 11-23-73;8:45 am]

Office of Petroleum Allocation

[Advisory Notice 4]

MIDDLE DISTILLATE FUELS

American Samoa; Exception

In order to relieve unintended results under the Mandatory Allocation Program for Middle Distillate Fuels, it has been determined that pursuant to section 12 of the regulations (EPO Reg. 1, 38 FR 28660), American Samoa is excepted from the Program for a period of 60 days effective November 17, 1973.

Dated: November 21, 1973.

ELI T. REICH,
Administrator.

[FR Doc.73-25108 Filed 11-23-73;8:56 am]

[Advisory Notice 5]

MIDDLE DISTILLATE FUELS

Alaska; Exception

In order to relieve unintended results under the Mandatory Allocation

Program for Middle Distillate Fuels, it has been determined that pursuant to Sec. 12 of the regulations (EPO Reg. 1, 38 FR 28660), Alaska is excepted from the Program for a period of 60 days effective November 22, 1973.

ELI T. REICH,
Administrator.

NOVEMBER 21, 1973.

[FR Doc.73-25116 Filed 11-23-73;9:20 am]

DEPARTMENT OF COMMERCE

Domestic and International Business Administration

COMMERCIAL METALS CO.

Order Imposing Civil Penalty

In the matter of Commercial Metals Company, P.O. Box 1046, Dallas, Texas 75221, Respondent.

On July 27, 1973, the Director, Compliance Division, Office of Export Control (since redesignated the Office of Export Administration), Bureau of East-West Trade, issued a charging letter against the above respondent alleging violations of the Export Administration Act of 1969.¹ The charging letter was duly served.

The charging letter alleges in substance that on or about July 22, 1973, the respondent knowingly exported or caused United States-origin stainless steel scrap to be exported from the United States to Japan without having obtained the required validated export license.

Pursuant to section 388.10 of the Export Administration Regulations, with agreement of the Director, Compliance Division, there was admitted to the Hearing Commissioner a consent proposal for an order imposing a civil penalty as hereinafter set forth. In said consent proposal the respondent, for the purpose of this compliance proceeding only, did not contest the charges alleged in the charging letter of July 27, 1973. The respondent waived all rights to an oral hearing before the Hearing Commissioner and also waived all rights of administrative appeal from and judicial review of such order as may be issued and all rights to request refund of any civil penalty imposed pursuant to the consent proposal.

The Acting Hearing Commissioner has considered the facts in the case and the respondent's proposal. He has approved the consent proposal and recommended that it be accepted. The undersigned having considered the record in the case and

¹This Act has been amended by the Equal Export Opportunity Act, Pub. L. 92-412, 86 Stat. 644, approved August 29, 1972.

the Acting Hearing Commissioner's recommendations hereby makes the following

FINDINGS OF FACT

1. That the respondent contracted on June 7, 1973 to deliver a total of 250 short tons of stainless steel scrap to a customer in Japan.

2. That respondent shipped 98,5085 short tons during the month of June 1973 prior to the establishment of a validated export license requirement by the Office of Export Administration.

3. That Export Control Bulletin No. 89, dated July 2, 1973, announced the amendment of section 399.1 and Supplement No. 1 to Part 377 of the United States Export Regulations, establishing a validated license requirement for export of stainless steel scrap to all destinations, and this amendment was published in the FEDERAL REGISTER on July 3, 1973.

4. That on or about July 22 respondent made an unlicensed shipment of 101,826 lbs. of stainless steel scrap to Japan in violation of the above mentioned United States Export Regulations.

Based on the foregoing I have concluded that the Commercial Metals Company in making this shipment failed to comply with the requirements of section 372.1(b) of the United States Export Regulations.

In consideration of the record in the case and the recommendation of the Hearing Commissioner, I accept the consent proposal: *And it is hereby ordered,*

Pursuant to section 388.1(a)(4) of the Export Control Regulations a civil penalty in the amount of five hundred dollars is imposed on respondent.

This order shall become effective on November 8, 1973.

Dated: November 8, 1973.

RAUER H. MEYER,
Director, Office of Export Administration,
Bureau of East-West Trade.

[FR Doc.73-24820 Filed 11-23-73; 8:45 am]

H. HIRSCHFIELD SONS CO.

Order Imposing Civil Penalty

In the matter of H. Hirschfield Sons Company, 1414 North Madison Avenue, Bay City, Michigan 48706, Respondent.

On August 24, 1973, the Director, Compliance Division, Office of Export Control (since redesignated the Office of Export Administration), Bureau of East-West Trade, issued a charging letter against the above respondent alleging violations of the Export Administration Act of 1969.¹ The charging letter was duly served.

The charging letter alleges in substance that on or about July 20, 1973, the respondent knowingly exported or caused to be exported from the United States to Canada three shipments of foundry steel scrap without having obtained the required export license and

¹ This Act has been amended by the Equal Export Opportunity Act, Pub. L. 92-412, 86 Stat. 644, approved August 29, 1972.

with having made false and misleading documentary representations to the Commissioner of Customs that respondent had the required export authorization.

Pursuant to § 388.10 of the Export Administration Regulations, with agreement of the Director, Compliance Division, there was submitted to the Acting Hearing Commissioner a consent proposal for an order imposing a civil penalty as hereinafter set forth. In said consent proposal the respondent, for the purpose of this compliance proceeding only, did not contest the charges alleged in the charging letter of August 24, 1973. The respondent waived all rights to an oral hearing before the Hearing Commissioner and also waived all rights of administrative appeal from and judicial review of such order as may be issued and all rights to request refund of any civil penalty imposed pursuant to the consent proposal.

The Acting Hearing Commissioner has considered the facts in the case and the respondent's proposal. He has approved the consent proposal and recommended that it be accepted. The undersigned having considered the record in the case and the Acting Hearing Commissioner's recommendations hereby makes the following:

FINDINGS OF FACT

1. That on July 10, 1973, respondent was issued a license to export to a consignee in Canada 448 short tons of foundry steel scrap.

2. That on or about July 20, 1973, and on or about July 23, 1973, after prior shipments to the above Canadian consignee had exhausted the export authority under the above license, respondent, in violation of sections 387.4 and 387.6 of the United States Export Administration Regulations, made three unauthorized shipments of foundry steel scrap to the same consignee totaling 115 short tons and valued at approximately \$4,762.

3. That, in violation of section 387.5 of the United States Export Administration Regulations, respondent made false and misleading representations on its Shipper's Export Declarations presented to the Commissioner of Customs to the effect that the related shipments were authorized under the export license of July 10, 1973, whereas in fact prior shipments had exhausted the entire export authority thereunder.

Based on the foregoing I have concluded that H. Hirschfield Sons Company in making these shipments violated sections 387.4, 387.5 and 387.6 of the United States Export Administration Regulations.

In consideration of the record in the case and the recommendation of the Acting Hearing Commissioner, I accept the consent proposal: *And it is hereby ordered,*

Pursuant to section 388.1(a)(4) of the Export Administration Regulations a civil penalty in the amount of five hundred dollars is imposed on respondent.

This order shall be effective on November 8, 1973.

Dated: November 8, 1973.

RAUER H. MEYER,
Director, Office of Export Administration,
Bureau of East-West Trade.

[FR Doc.73-24821 Filed 11-23-73; 8:45 am]

INTERNATIONAL VIDEO CORP.

Order Imposing Civil Penalty and Placing Respondent on Probation for Export Control Violations

In the matter of International Video Corporation, 675 Almanor Avenue, Sunnyvale, California 94086, Respondent.

On August 10, 1973, the Director, Compliance Division, Office of Export Control (since renamed Office of Export Administration), Bureau of East-West Trade, issued a charging letter against the above respondent alleging a violation of the Export Administration Act of 1969, as amended. The charging letter was duly served and the respondent appeared by counsel and filed an answer to the charges.

Pursuant to section 388.10 of the Export Administration Regulation, with agreement of the Director, Compliance Division, there was submitted to the Hearing Commissioner a consent proposal for an order imposing sanctions as hereinafter set forth. In said consent proposal the respondent for the purpose of this compliance proceeding only, admitted the jurisdiction of the forum and did not contest the charges set forth in the charging letter of August 10, 1973. The respondent waived all rights to an oral hearing before the Hearing Commissioner; all rights of administrative appeal from and judicial review of such order as may be issued; and all rights to request refund of any civil penalty imposed pursuant to the consent proposal.

The Hearing Commissioner has considered the facts in the case and the respondent's proposal. He has approved the consent proposal and recommended that it be accepted. The undersigned having considered the record in the case and the Hearing Commissioner's recommendations hereby makes the following

FINDING OF FACT

1. The respondent International Video Corporation, with headquarters in Sunnyvale, California, is engaged in the manufacture and sale of video tape recorders, television cameras, and computer peripheral equipment.

2. On January 25, 1972, in response to quotations from respondent, a firm in Hong Kong ordered two video tape recorders and accessories from respondent valued at approximately \$15,000. The equipment required a validated license for exportation from the United States to Hong Kong and respondent applied for and obtained an export license.

3. The export license issued to respondent on February 4, 1972, contained on its face the following statement:

These Commodities May Be Exported for Demonstration or Testing in Hong Kong and May Not Be Sold or Transferred Without

Prior Authorization From the Office of Export Control.

4. The respondent exported the commodities to the Hong Kong firm via air freight on February 9, 1972, and they arrived there on February 12, 1972.

5. Notwithstanding the statement, referred to in Finding 3, on the face of the license and without authorization from the Office of Export Control the respondent sold and delivered the commodities to the Hong Kong firm. The respondent received payment by way of a letter of credit that the Hong Kong firm had opened in its favor on January 27, 1972. The respondents knew or should have known that sale and delivery without prior authorization from the Office of Export Control was contrary to the terms of the license.

Based on the foregoing I have concluded that respondent violated section 387.6 of the Export Administration Regulations in that without authorization from the Office of Export Control it knowingly disposed of commodities exported from the United States contrary to conditions under which the applicable export license was issued.

On consideration of the record in the case and the recommendation of the Hearing Commissioner, I accept the consent proposal: *And it is hereby ordered,*

I. Pursuant to section 388.1(a)(4) of the Export Administration Regulations a civil penalty of one thousand dollars (\$1,000) is imposed on respondent for the violation set forth in the charging letter of August 10, 1973.

II. In addition to the foregoing civil penalty the respondent is denied all privileges of participating, directly or indirectly, in any manner or capacity, in the exportation of any commodity or technical data from the United States to any foreign destination, including Canada, for a period of six months. The effectiveness of this denial action is withheld and the respondent is placed on probation for this six month period during which time it shall be permitted all U.S. export privileges as though the order had not been issued, unless action is taken pursuant to Paragraph III herein. At the expiration of said period the order, without further action of the Bureau of East-West Trade, shall terminate. The condition of probation is that respondent shall not violate the Export Administration Act of 1969 or regulations thereunder.

III. Upon a finding by the Director, Office of Export Administration, or such other official as may be exercising the duties now exercised by him, that the respondent has knowingly failed to comply with the requirements of this order or with the condition of probation, said official without notice, when national security or foreign policy considerations are involved, or with notice if such considerations are not involved, by supplemental order may revoke the probation of said respondent, revoke all outstanding validated export licenses to which said respondent may be a party and deny to said respondent all export privileges for the remaining period of the order. Such supplemental order shall contain

the provisions of sections 387.10 and 388.1(b) of the Export Administration Regulations. Such supplemental order shall not preclude the Bureau of East-West Trade from taking such further action for any violation as it shall deem warranted. On the entry of a supplemental order revoking respondent's probation without notice it may file objections and request that such order be set aside and may request an oral hearing as provided in section 388.16 of the Export Administration Regulations; but pending such further proceedings the order of revocation shall remain in effect.

This order shall become effective on November 8, 1973.

Dated: November 8, 1973.

RAUER H. MEYER,
Director, Office of Export Administration, Bureau of East-West Trade.

[FR Doc. 73-24928 Filed 11-23-73; 8:45 am]

**National Bureau of Standards
ALUMINUM TENSION WINDOW SCREENS
COMMERCIAL STANDARD**

Notice of Intent To Withdraw

In accordance with § 10.12 of the Department's "Procedures for the Development of Voluntary Product Standards" (15 CFR Part 10, as revised; 35 FR 8349 dated May 28, 1970), notice is hereby given of the intent to withdraw Commercial Standard CS 241-61, "Aluminum Tension Window Screens."

It has been tentatively determined that this document is no longer used to any significant extent by the screen and window manufacturing industry. Therefore, its continued maintenance in the Department's voluntary product standards inventory would serve no useful purpose.

Any comments or objections concerning the intended withdrawal of this standard should be made in writing to the Office of Engineering Standards Services, National Bureau of Standards, Washington, D.C. 20234, on or before December 26, 1973. The effective date of withdrawal will be not less than 60 days after the final notice of withdrawal. Withdrawal action will terminate the authority to refer to this standard as a voluntary standard developed under the Department of Commerce procedures, from the effective date of the withdrawal.

Dated: November 19, 1973.

RICHARD W. ROBERTS,
Director.

[FR Doc. 73-24978 Filed 11-23-73; 8:45 am]

DEPARTMENT OF HEALTH, EDUCATION, AND WELFARE

**Office of Education
SPECIAL EDUCATION PROGRAMS AND
PROJECTS FOR INDIANS**

**Notice of Closing Date for Receipt of
Applications**

The Commissioner of Education hereby gives notice that applications for assist-

ance are being accepted under the following two programs:

(1) Assistance to State and local educational agencies, federally supported elementary and secondary schools for Indian children, Indian tribes, organizations, and institutions, institutions of higher education, and public agencies and institutions for programs specially designed to improve educational opportunities for Indian children, pursuant to section 810 of the Elementary and Secondary Education Act (20 U.S.C. 887c), as added by title IV, Part B, of Pub. L. 92-318; and

(2) Assistance to State and local educational agencies, Indian tribes, institutions, and organizations, and public agencies and institutions for planning, pilot and demonstration projects designed to plan for, test, and demonstrate the effectiveness of programs for providing adult education for Indians pursuant to section 314 of the Adult Education Act (20 U.S.C. 1211a), as added by title IV, Part C, of Pub. L. 92-318. Awards under these programs will be subject to the provisions of the governing acts as well as to the regulations published in 45 CFR Parts 187 and 188, respectively. Assistance under these programs is subject to applicable provisions of Subchapter A of this chapter (45 CFR Part 100a, published at 38 FR 30654, 30662, November 6, 1973).

Criteria for the selection of applications under these programs are contained in 45 CFR 100a.26(b) (38 FR 30664, November 6, 1973), and in 45 CFR 187.21-187.25 and 45 CFR 188.15 and 188.16, respectively.

Interested parties may obtain information and application forms regarding each of the programs from the Office of Indian Education, U.S. Office of Education, Room 4068, 400 Maryland Avenue SW., Washington, D.C. 20202. Applications must be received by the U.S. Office of Education Application Control Center, Room 5673, Regional Office Building Three, 7th and D Streets SW., Washington, D.C. 20202 (mailing address: U.S. Office of Education Application Control Center, 400 Maryland Avenue SW., Washington, D.C. 20202), on or before January 2, 1974.

An application sent by mail will be considered to be received on time by the Application Control Center if:

(1) The application was sent by registered or certified mail not later than the fifth calendar day prior to the closing date (or if such fifth calendar day is a Saturday, Sunday, or Federal holiday, not later than the next following business day), as evidenced by the U.S. Postal Service postmark on the wrapper or envelope, or on the original receipt from the U.S. Postal Service; or

(2) The application is received on or before the closing date by either the Department of Health, Education, and Welfare, or the U.S. Office of Education mail rooms in Washington, D.C. (In establishing the date of receipt, the Commissioner will rely on the time-date stamp of such mail rooms or other documentary evidence of receipt maintained by the De-

partment of Health, Education, and Welfare or the U.S. Office of Education). (20 U.S.C. 887c; 1211a)

Dated: November 20, 1973.

JOHN OTTINA,

U.S. Commissioner of Education.

[FR Doc.73-25057 Filed 11-23-73; 8:45 am]

Food and Drug Administration
ADVISORY COMMITTEES
Notice of Meetings

Pursuant to the Federal Advisory Committee Act of October 6, 1972 (Pub. L. 92-463, 86 Stat. 770-776; 5 U.S.C. App.), the Food and Drug Administration announces the following public advisory committee meetings and other required information in accordance with provisions set forth in section 10(a) (1) and (2) of the act:

Committee name	Date, time, place	Type of meeting and contact person
1. Obstetrics and Gynecology Advisory Committee.	Nov. 29, 9 a.m., Conference Room G, Parklawn Bldg., 5600 Fishers Lane, Rockville, Md.	Open 9 a.m. to 1 p.m., closed after 1 p.m. Ridgley C. Bennett, Jr., M.D., Room 14B-19, 5600 Fishers Lane, Rockville, Md. 20852, 301-443-3520.

Purpose. Advises the Commissioner of Food and Drugs regarding the safety and efficacy of drugs employed in the practice of obstetrics and gynecology.

Agenda. Open session: Prophylactic Use of Antibiotics in Obstetric and Gynecologic Surgery; discussion of protocols; proposed revision of oral contraceptive labeling; and report on intrauterine contraceptive devices. Closed session: The efficacy of 17a-Hydroxyprogesterone Caproate (Delalutin) in the prevention of premature labor; relationship of Delalutin to Depo Provera and significance of mammary nodules in beagles; and prostin F/2 Alpha (Dinoprost Tromethamine) for induction of labor.

Committee name	Date, time, place	Type of meeting and contact person
2. Panel on Review of Dental Devices.	Dec. 4 and 5, 9 a.m., Conference Room H, Parklawn Bldg., 5600 Fishers Lane, Rockville, Md.	Open Dec. 4, 9 a.m. to 10 a.m., closed Dec. 4 after 10 a.m., closed Dec. 5. Robert S. Kennedy, Ph. D. (HFM-120), 5600 Fishers Lane, Rockville, Md. 20852, 301-443-2376.

Purpose. Reviews and evaluates available data concerning safety, effectiveness, and reliability of dental devices currently in use.

Agenda. Open session will provide for presentations by interested parties. During closed session, the Panel will complete the initial classification of dental devices by reviewing multiple-use dental devices and dental kits, and review the

recommendations in preparation for publication of the classification results in the FEDERAL REGISTER.

Committee name	Date, time, place	Type of meeting and contact person
3. Cardiovascular and Renal Advisory Committee.	Dec. 6, 9 a.m., Conference Room A, Parklawn Bldg., 5600 Fishers Lane, Rockville, Md.	Open 9 a.m. to 10 a.m., closed after 10 a.m. John B. MacGregor, M.D., Room 16B-20, 5600 Fishers Lane, Rockville, Md. 20852, 301-443-4731.

Purpose. Advises the Commissioner of Food and Drugs regarding the safety and efficacy of drugs employed in the field of cardiovascular and renal disorders.

Agenda. Open session: Discussion of potassium supplementation therapy (may be closed if confidential aspects of NDA should be brought into discussion). Closed session: Discussion of immunologic phenomena associated with cardiovascular drugs and review of clinical studies of Prazosin.

Committee name	Date, time, place	Type of meeting and contact person
4. Panel on Review of Cold, Cough, Allergy, Bronchodilator, and Antiasthmatic Drugs.	Dec. 6 and 7, 9 a.m., Room 1409, FB-8, 200 C St. SW., Washington, D.C.	Open Dec. 6, 9 a.m. to 10 a.m., closed Dec. 6 after 10 a.m., closed Dec. 7. Thomas DeCillis, Room 10B-05, 5600 Fishers Lane, Rockville, Md. 20852, 301-443-4060.

Purpose. Reviews and evaluates available information concerning safety and effectiveness of active ingredients of currently marketed nonprescription drug products containing cold, cough, allergy, bronchodilator, and antiasthmatic drug products.

Agenda. Open session will provide for presentations by interested parties; closed session will consider the continued evaluation of submitted data on individual ingredients and development of principles applicable to combinations.

Committee name	Date, time, place	Type of meeting and contact person
5. Panel on Review of Hemorrhoidal Drugs.	Dec. 8 and 9, 9 a.m., Room 400, 12720 Twinbrook Parkway, Rockville, Md.	Open Dec. 8, 9 a.m. to 10 a.m., closed Dec. 8 after 10 a.m., closed Dec. 9. Thomas DeCillis, Room 10B-05, 5600 Fishers Lane, Rockville, Md. 20852, 301-443-4960.

Purpose. Reviews and evaluates available information concerning safety and effectiveness of active ingredients of currently marketed nonprescription drug products for hemorrhoidal application.

Agenda. Open session provides for presentations by interested parties; closed session will continue to review safety, efficacy, and labeling on individual ingredients in submitted data.

Committee name	Date, time, place	Type of meeting and contact person
6. Panel on Review of Cardiovascular Devices.	Dec. 10, 9:30 a.m., Room 1409, FB-8, 200 C St. SW., Washington, D.C.	Open 9:30 a.m. to 2 p.m., closed after 2 p.m. Glenn A. Rahmoeller (HFM-130), 5600 Fishers Lane, Rockville, Md. 20852, 301-443-2376.

Purpose. Reviews and evaluates available data concerning safety, effectiveness, and reliability of cardiovascular devices currently in use.

Agenda. Open session: Standards development for prosthetic heart valves and electrical safety standards for medical devices. Closed session: Association for the Advancement of Medical Instrumentation's pacemaker standards proposal.

Committee name	Date, time, place	Type of meeting and contact person
7. Panel on Review of Vitamin, Mineral, and Hematinic Drug Products.	Dec. 11, 9 a.m., Conference Room G-II, Parklawn Bldg., 5600 Fishers Lane, Rockville, Md.	Open—Thomas DeCillis, Room 10B-05, 5600 Fishers Lane, Rockville, Md. 20852, 301-443-4960.

Purpose. Reviews and evaluates available data concerning the safety and effectiveness of active ingredients, and combinations thereof, of currently marketed nonprescription drug products, and the adequacy of their labeling.

Agenda. Presentations by top FDA staff; procedural guidelines; and Panel organization.

Committee name	Date, time, place	Type of meeting and contact person
8. Panel on Review of Ophthalmic Drugs.	Dec. 11 and 12, 9 a.m., Conference Room K, Parklawn Bldg., 5600 Fishers Lane, Rockville, Md.	Open Dec. 11, 9 a.m. to 10 a.m., closed Dec. 11 after 10 a.m., closed Dec. 12. John T. McElroy, (HFD-109), Room 10B-05, 5600 Fishers Lane, Rockville, Md. 20852, 301-443-4960.

Purpose. Reviews and evaluates available information concerning safety and effectiveness of active ingredients of currently marketed nonprescription drug products for ophthalmic application.

Agenda. Open session will provide for presentations by interested parties. During the closed session, the Panel will continue review of over-the-counter drug products under investigation for ophthalmic application.

Committee name	Date, time, place	Type of meeting and contact person
9. Panel on Review of Anesthesiology Devices.	Dec. 12, 9:30 a.m., 24th Floor Board Room, The Compressed Gas Association, 500 Fifth Ave., New York, N.Y.	Open 9:30 a.m. to 10:30 a.m., Closed after 10:30 a.m. I.C. Kremen, M.D. (HFM-120), 5600 Fishers Lane, Rockville, Md. 20852, 301-443-3550.

Purpose. Reviews and evaluates available information concerning the safety, effectiveness, and reliability of anesthesiology devices currently in use to determine the nature of the regulatory category most appropriate for the adequate control of these devices.

Agenda. Open session will provide for presentations by interested parties. Closed session will include discussion of confidential information and formulation of recommendations; consolidation and review of previous classification efforts preparatory to publication in the FEDERAL REGISTER; and discussion and review of standards.

Committee name	Date, time, place	Type of meeting and contact person
10. Panel on Review of Bacterial Vaccines and Toxoids.	Dec. 13 and 14, 9 a.m., Room 121, Bldg. 29, Natl. Inst. of Health, 9000 Rockville Pike, Bethesda, Md.	Open Dec. 13, 9 a.m. to 11 a.m., closed Dec. 13 after 11 a.m., closed Dec. 14. Jack Gertzog (HFB-5), 5600 Fishers Lane, Rockville, Md. 20852, 301-496-1676.

Purpose. Advises the Commissioner of Food and Drugs on the safety and effectiveness of bacterial vaccines and toxoids with standards of potency.

Agenda. Open session: Previous minutes, communications received, and questions from observers. Closed session: Continued review of products in this category.

Committee name	Date, time, place	Type of meeting and contact person
11. Panel on Review of Internal Analgesic Including Anti-rheumatic Drugs.	Dec. 17 and 18, 9 a.m., Conference Room C, Parklawn Bldg., 5600 Fishers Lane, Rockville, Md.	Open Dec. 17, 9 a.m. to 10 a.m., closed Dec. 17 after 10 a.m., closed Dec. 18. Lee Geismar, Room 10B-05, 5600 Fishers Lane, Rockville, Md. 20852, 301-443-4960.

Purpose. Reviews and evaluates available information concerning safety and effectiveness of active ingredients of currently marketed nonprescription drug products containing internal analgesic including antirheumatic drugs.

Agenda. Open session will provide for presentations by interested parties. Closed session will be the continued review of products in this category.

Committee name	Date, time, place	Type of meeting and contact person
12. Panel on Review of Viral Vaccines and Rickettsial Vaccines.	Dec. 17 and 18, 9 a.m., Room 121, Bldg. 29, Natl. Inst. of Health, 9000 Rockville Pike, Bethesda, Md.	Open Dec. 17, 9 a.m. to 11 a.m., closed Dec. 17 after 11 a.m., closed Dec. 18. Jack Gertzog (HFB-5), 5600 Fishers Lane, Rockville, Md. 20852, 301-496-1676.

Purpose. Advises the Commissioner of Food and Drugs on the safety and effectiveness of viral vaccines and rickettsial vaccines and combinations thereof; reviews and evaluates available data concerning the safety, effectiveness, and adequacy of labeling of currently mar-

keted biological products consisting of live, attenuated virus, inactivated virus, or killed inactivated rickettsial microorganisms, used either singly or in combination, to prevent a variety of specific infectious diseases in man caused by viral or rickettsial microorganisms.

Agenda. Open session: Previous minutes, communications received, and questions from observers. Closed session: Continued review of products in this category.

Committee name	Date, time, place	Type of meeting and contact person
13. Panel on Review of Bacterial Vaccines and Bacterial Antigens	Dec. 19 and 20, 9 a.m., Room 121, Bldg. 29, Natl. Inst. of Health, 9000 Rockville Pike, Bethesda, Md.	Open Dec. 19, 9 a.m. to 11 a.m., closed Dec. 19 after 11 a.m., closed Dec. 20. Jack Gertzog (HFB-5), 5600 Fishers Lane, Rockville, Md. 20852, 301-496-1676.

Purpose. Advises the Commissioner of Food and Drugs on the safety and effectiveness of bacterial vaccines and bacterial antigens and of combinations thereof whose labels are required to state "No U.S. Standard of Potency."

Agenda. Open session: Previous minutes, communications received, and questions from observers. Closed session: Continued review and discussion of committee position papers.

Committee name	Date, time, place	Type of meeting and contact person
14. Panel on Review of Topical Analgesics.	Dec. 19 and 20, 9 a.m., Conference Room C, Parklawn Bldg., 5600 Fishers Lane, Rockville, Md.	Open Dec. 19, 9 a.m. to 10 a.m., closed Dec. 19 after 10 a.m., closed Dec. 20. Lee Geismar, Room 10B-05, 5600 Fishers Lane, Rockville, Md. 20852, 301-443-4960.

Purpose. Reviews and evaluates available information concerning safety and effectiveness of active ingredients of currently marketed nonprescription drug products containing topical analgesic agents.

Agenda. Open session: Presentations by interested persons. Closed session: Continued review of over-the-counter drug products under investigation.

Agenda items are subject to change as priorities dictate.

During the open sessions shown above, interested persons may present relevant information or views orally to any committee for its consideration. Information or views submitted to any committee in writing before or during a meeting shall also be considered by the committee.

A list of committee members and summary minutes of meetings may be obtained from the contact person for the committee both for meetings open to the public and those meetings closed to the public in accordance with section 10(d) of the Federal Advisory Committee Act.

Most Food and Drug Administration advisory committees are created to advise the Commissioner of Food and Drugs on pending regulatory matters. Recommendations made by the committees on

these matters are intended to result in action under the Federal Food, Drug, and Cosmetic Act, and these committees thus necessarily participate with the Commissioner in exercising his law enforcement responsibilities.

The Freedom of Information Act recognized that the premature disclosure of regulatory plans, or indeed internal discussions of alternative regulatory approaches to a specific problem, could have adverse effects upon both public and private interests. Congress recognized that such plans, even when finalized, may not be made fully available in advance of the effective date without damage to such interests, and therefore provided that this type of discussion would remain confidential. Thus, law enforcement activities have long been recognized as a legitimate subject for confidential consideration.

These committees often must consider trade secrets and other confidential information submitted by particular manufacturers which the Food and Drug Administration by law may not disclose, and which Congress has included within the exemptions from the Freedom of Information Act. Such information includes safety and effectiveness information, product formulation, and manufacturing methods and procedures, all of which are of substantial competitive importance.

In addition, to operate most effectively, the evaluation of specific drug or device products requires that members of committees considering such regulatory matters be free to engage in full and frank discussion. Members of committees have frequently agreed to serve and to provide their most candid advice on the understanding that the discussion would be private in nature. Many experts would be unwilling to engage in candid public discussion advocating regulatory action against a specific product. If the committees were not to engage in the deliberative portions of their work on a confidential basis, the consequent loss of frank and full discussion among committee members would severely hamper the value of these committees.

The Food and Drug Administration is relying heavily on the use of outside experts to assist in regulatory decisions. The Agency's regulatory actions uniquely affect the health and safety of every citizen, and it is imperative that the best advice be made available to it on a continuing basis in order that it may most effectively carry out its mission.

A determination to close part of an advisory committee meeting does not mean that the public should not have ready access to these advisory committees considering regulatory issues. A determination to close the meeting is subject to the following conditions: First, any interested person may submit written data or information to any committee, for its consideration. This information will be accepted and will be considered by the committee. Second, a portion of every committee meeting will be open to the public, so that interested persons may present any relevant information or views orally to the committee.

The period for open discussion will be designated in any announcement of a committee meeting. Third, only the deliberative portion of a committee meeting, and the portion dealing with trade secret and confidential information, will be closed to the public. The portion of any meeting during which nonconfidential information is made available to the committee will be open for public participation. Fourth, after the committee makes its recommendations and the Commissioner either accepts or rejects them, the public and the individuals affected by the regulatory decision involved will have an opportunity to express their views on the decision. If the decision results in promulgation of a regulation, for example, the proposed regulation will be published for public comment. Closing a committee meeting for deliberations on regulatory matters will therefore in no way preclude public access to the committee itself or full public comment with respect to the decisions made based upon the committee's recommendation.

The Commissioner has been delegated the authority under section 10(d) of the Federal Advisory Committee Act to issue a determination in writing, containing the reasons therefor, that any advisory committee meeting is concerned with matters listed in 5 U.S.C. 552(b), which contains the exemptions from the public disclosure requirements of the Freedom of Information Act. Pursuant to this authority, the Commissioner hereby determines, for the reasons set out above, that the portions of the advisory committee meetings designated in this notice as closed to the public involve discussion of existing documents falling within one of the exemptions set forth in 5 U.S.C. 552(b), or matters that, if in writing, would fall within 5 U.S.C. 552(b), and that it is essential to close such portions of such meetings to protect the free exchange of internal views and to avoid undue interference with Agency and committee operations. This determination shall apply only to the designated portions of such meetings which relate to trade secrets and confidential information or to committee deliberations.

Dated: November 18, 1973.

A. M. SCHMIDT,
Commissioner of Food and Drugs.

[FR Doc. 73-24957 Filed 11-23-73; 8:45 am]

Health Resources Administration
NATIONAL ADVISORY COUNCIL ON
NURSE TRAINING

Meeting

In FR Doc. 73-22910 appearing at page 29631 in the issue for Friday, October 6, the announcement for the National Advisory Council on Nurse Training should be amended as follows:

Committee name	Date, time, place	Type of meeting and/or contact person
National Advisory Council on Nurse Training.	November 28-30, 10:00 a.m., Conference Room 4, Building 31, National Institutes of Health, Bethesda, Md.	Open—November 28, 10:00 a.m.—12:00 noon. Closed—remainder of meeting. Contact Dr. Mary S. Hill, Federal Bldg., Room 6C-08, 9000 Rockville Pike, Bethesda, Md. Code 201-496-6985.

Purpose: Performs final review of grant applications for construction projects, special projects for the improvement of nurse training, and research grants. Recommends approval, disapproval, or deferral action to the Administrator, Health Resources Administration.

Agenda: During the open session, the Council will discuss administrative procedures as well as receive reports from the Bureau Director and the Director, Division of Nursing. During the closed session the Council will conduct a final review of grant applications for Federal assistance and will not be open to the public, in accordance with the determination by the Administrator, Health Resources Administration, pursuant to the provisions of Public Law 92-463, Section 10(d).

Agenda items are subject to change as priorities dictate.

A roster of members and other relevant information regarding the Council may be obtained from the contact person listed above.

Dated: November 21, 1973.

KENNETH M. ENDICOTT,
Administrator,
Health Resources Administration.

[FR Doc. 73-25123 Filed 11-23-73; 10:06 am]

DEPARTMENT OF
TRANSPORTATION

Coast Guard

[CGD 73-267N]

EQUIPMENT, CONSTRUCTION, AND
MATERIALS

Approval Notice

1. Certain laws and regulations (46 CFR Chapter I) require that various items of lifesaving, firefighting and miscellaneous equipment, construction, and materials used on board vessels subject to Coast Guard inspection, on certain motorboats and other recreational vessels, and on the artificial islands and fixed structures on the outer Continental Shelf be of types approved by the Commandant, U.S. Coast Guard. The purpose of this document is to notify all interested persons that certain approvals have been granted as herein described during the period from September 10, 1973 to October 2, 1973 (List No. 21-73). These actions

were taken in accordance with the procedures set forth in 46 CFR 2.75-1 to 2.75-50.

2. The statutory authority for equipment, construction, and material approvals is generally set forth in sections 367, 375, 390b, 416, 481, 489, 526p, and 1333 of Title 46, United States Code, section 1333 of Title 43, United States Code, and section 198 of Title 50, United States Code. The Secretary of Transportation has delegated authority to the Commandant, U.S. Coast Guard with respect to these approvals (49 CFR 1.46(b)). The specifications prescribed by the Commandant, U.S. Coast Guard for certain types of equipment, construction, and materials are set forth in 46 CFR Parts 160 to 164.

3. The approvals listed in this document shall be in effect for a period of 5 years from the date of issuance, unless sooner cancelled or suspended by proper authority.

MIRRORS, EMERGENCY SIGNALING

Approval No. 160.020/2/2, 4" x 5" metal, emergency signaling mirror, Type SMC, identified by Specification No. 2 revised October 30, 1968, and drawing No. 3, revision No. 1 dated August 14, 1968, manufactured by Revere Supply Company, Inc., Safety Mirror Company Division, 603-607 West 29th Street, New York, New York 10001, formerly Safety Mirror Company, effective September 11, 1973.

DAVITS FOR MERCHANT VESSELS

Approval No. 160.032/188/0, telescoping single-arm gravity davit, Model 8091-100, approved for a maximum working load of 11,000 pounds on a single fall; identified by assembly drawing 8091-100, Rev. C dated June 12, 1973, and drawing list dated August 8, 1973, for installation with "Brucker" Survival Capsules and subject to conditions stated in Commandant (GMMT-3/83) letter dated September 28, 1973, to the Whitaker Corporation which forms a part of the approval, manufactured by Whitaker Corporation, 5159 Baltimore Drive, La Mesa, California 92041, effective October 2, 1973.

Approval No. 160.032/189/2, fixed gravity davit, Type S-30-22; approved for a maximum working load of 21,000 pounds per set (10,500 pounds per arm) using 2-part falls; identified by general arrangement dwg. D1-F-231, Revision A dated October 30, 1972, and drawing list DL-S-30-22, Revision C dated August 20, 1973, manufactured by Marine Safety Equipment Corporation, Foot of Wycoff Road, Farmingdale, New Jersey 07727, effective September 28, 1973. (It supercedes Approval No. 160.032/189/1 dated March 29, 1973 to show change in design.)

Approval No. 160.032/192/0, type 20-1100 small survival capsule launching system (winch-type); approved as an alternate to a lifeboat davit for a maximum working load of 6,000 pounds on a single fall; identified by general arrange-

ment drawing 20-1100 dated June 1, 1973 and drawing 11st dated July 3, 1973, approved for installation with the Model LS-111 lifeboat winch (Approval 160-015/102/1) made by Lake Shore, Inc. for use on nonself-propelled drilling rings, artificial islands and fixed structures, manufactured by Whittaker Corporation, 5159 Baltimore Drive, La Mesa, California 94041, effective September 26, 1973.

LIFEBOATS

Approval No. 160.035/439/6, 12.0' x 4.42' x 1.75' oar-propelled F.R.P. lifeboat, 4-person capacity, identified by construction and arrangement drawing 12-5, Rev. G dated March 23, 1970, alternate arrangement identified by general arrangement drawing No. 12-5-SL, Rev. C dated August 24, 1973, 46 CFR 160.035-13(c) Marking, Weights: Condition "A"=319 pounds; Condition "B"=1,071 pounds, approved for use on vessels in bays, sounds, and lakes; and river service, if mechanical disengaging apparatus is fitted, it shall be of an approved type and installed in accordance with drawings approved by the Commandant, approved for 6-person capacity as replacement lifeboat, manufactured by Marine Safety Equipment Corporation, Foot of Wycoff Road, Farmingdale, New Jersey 07727, effective September 10, 1973. (It supersedes Approval No. 160.035/439/5 dated June 21, 1973 to show alternate construction.)

BUOYS, LIFE, RING, UNICELLULAR PLASTIC

Approval No. 160.050/84/0, 20-inch ring life buoy, urethane coated unicellular polystyrene foam, specification dated April 2, 1973, revision 4 and drawing dated February 1, 1958, Type IV PFD, manufactured by The Plasti-Kraft Corporation, Ozona Industrial Park, Ozona, Florida 33560, effective September 10, 1973.

Approval No. 160.050/85/0, 24-inch ring life buoy, urethane coated unicellular polystyrene foam, specification dated April 2, 1973, revision 4 and drawing dated February 1, 1958, Type IV PFD, manufactured by The Plasti-Kraft Corporation, Ozona Industrial Park, Ozona, Florida 33560, effective September 10, 1973.

Approval No. 160.050/86/0, 30-inch ring life buoy, urethane coated unicellular polystyrene foam, specification dated April 2, 1973, revision 4 and drawing dated February 1, 1958, Type IV PFD, manufactured by The Plasti-Kraft Corporation, Ozona Industrial Park, Ozona, Florida 33560, effective September 10, 1973.

WORK VESTS, UNICELLULAR PLASTIC FOAM

Approval No. 160.053/23/1, Model 8225, vinyl coated unicellular plastic foam work vest, dwg. No. 8225/9/73, Sheets 1 and 2, Type V PFD, approved for use on Merchant Vessels when engaged in work activities, manufactured by Atlantic-Pacific Manufacturing Corporation, 124 Atlantic Avenue, Brooklyn, New York 11201, effective September 26, 1973. (It supersedes Approval No. 160.053/23/1 dated April 25, 1973.)

Approval No. 160.053/26/0, Model 8235, vinyl coated unicellular plastic foam work vest, dwg. No. 8235/7/73 dated July 25, 1973, Type V PFD, approved for use on Merchant Vessels when engaged in work activities, manufactured by Atlantic-Pacific Manufacturing Corporation, 124 Atlantic Avenue, Brooklyn, New York 11201, effective September 27, 1973. (It supersedes Approval No. 160.053/26/0 dated August 3, 1973.)

PRESSURE VACUUM RELIEF VALVES AND SPILL VALVES FOR TANK VESSELS

Approval No. 162.017/111/1, Tate Temco 2½" pressure-vacuum relief valve, Model 53-65F, Tate Temco 4" pressure-vacuum relief valve, Models 53-25F, 53-45F and 53-65F, Tate Temco 6" pressure-vacuum relief valve, Models 53-25F, 53-45F and 53-65F, all models are bronze construction, manufactured by Tate Temco, Inc., 1205 S. Carey Street, Baltimore, Maryland 21230, effective September 27, 1973. (It supersedes approval No. 162.017/111/0 dated July 8, 1971.)

Approval No. 162.017/112/1, Tate Temco 2½" pressure-vacuum relief valve, Model 53-60F, Tate Temco 4" pressure-vacuum relief valve, Models 63-20F, 53-40F and 53-60F, Tate Temco 6" pressure-vacuum relief valve, Models 53-20F, 53-40F and 53-60F, all models are bronze construction, valves identical to those that were approved by Certificate of Approval No. 162.017/111/0 except for the "Manual Control" feature, manufactured by Tate Temco, Inc., 1205 S. Carey Street, Baltimore, Maryland 21230, effective September 27, 1973. (It supersedes Approval No. 162.017/112/0 dated August 11, 1971.)

INDICATORS, BOILER WATER LEVEL, SECONDARY TYPE

Approval No. 162.025/100/0, Figures 4412 & 4414, secondary boiler water level indicators, remote reading wall mounted and panel mounted types, 750 p.s.i. maximum operating pressure, 4400 series remote liquid level indicator presentation dated October 1, 1968, similar to figures 4312 & 4314 previously approved by Nos. 162.025/6/2 & 162.025/30/2, manufactured by Yarway Corporation, Blue Bell, Pennsylvania 19422, effective September 11, 1973. (It is an extension of Approval No. 162.025/100/0 dated November 8, 1968.)

Approval No. 162.025/101/0, Figures 4416 & 4418, secondary boiler water level indicators, remote reading wall mounted and panel mounted types, 1550 p.s.i. maximum operating pressure, 4400 series remote liquid level indicator presentation dated October 1, 1968, similar to figures 4316 & 4318 previously approved by Nos. 162.025/31/2 & 162.025/32/2, manufactured by Yarway Corporation, Blue Bell, Pennsylvania 19422, effective September 11, 1973. (It is an extension of Approval No. 162.025/101/0 dated November 8, 1968.)

DECK COVERINGS FOR MERCHANT VESSELS

Approval No. 164.006/50/0, "O'Neill's Insulating Underlayment", perlite ag-

gregate oxychloride cement deck covering, identical to that described in E. H. O'Neill Floors Company letter dated October 29, 1963, approved for use without other insulating material as meeting Class A-60 requirements in a 1-inch thickness, manufactured by E. H. O'Neill Floors Company, 2525 South 50th Avenue Chicago, Illinois 60650, effective September 10, 1973. (It is an extension of Approval No. 164.006/50/0 dated August 22, 1968.)

BULKHEAD PANELS FOR MERCHANT VESSELS

Approval No. 164.008/52/0, "Revere B-1500" bulkhead panel, consisting of extruded discontinuous face aluminum core section clad on both sides with incombustible "Style 801, K-Board" insulation, identical to that described in National Bureau of Standards Test Report No. TG10210:FR3687 dated June 22, 1967, U.S.C.G. letter dated August 21, 1967, and Revere Dwg. No. 2333 dated November 7, 1966, approved as meeting Class B-15 requirements in an overall thickness of 1.3 inch, not approved for use as a component of A-60 construction, manufactured by Revere Copper and Brass Inc., Rome, New York 13440, effective September 10, 1973. (It is an extension of Approval No. 164.008/52/0 dated November 15, 1968.)

INCOMBUSTIBLE MATERIALS FOR MERCHANT VESSELS

Approval No. 164.009/165/0, "Flexible Hull Insulation", foil faced fibrous glass type incombustible material, identical to that described in National Bureau of Standards Test Report No. FR3850 dated July 17, 1973, approved for 1" through 2" thickness in a density of 1.0 pounds per cubic foot, manufactured by Owens-Corning Fiberglas Corporation, Toledo, Ohio 43601, effective September 17, 1973.

Dated: November 20, 1973.

D. H. CLIFTON,
Captain, U.S. Coast Guard,
Acting Chief, Office of Merchant Marine Safety.

[FR Doc.73-24952 Filed 11-23-73; 8:45 am]

[CGD 73-266N]

EQUIPMENT, CONSTRUCTION, AND MATERIALS

Termination of Approval Notice

1. Certain laws and regulations (46 CFR Ch. I) require that various items of lifesaving, firefighting and miscellaneous equipment, construction, and materials used on board vessels subject to Coast Guard inspection, on certain motorboats and other recreational vessels, and on the artificial islands and fixed structures on the outer Continental Shelf be of types approved by the Commandant, U.S. Coast Guard. The purpose of this document is to notify all interested persons that certain approvals have been terminated as herein described during the period from October 7, 1971 to September 27, 1973 (List No. 20-73). These actions were taken in accordance with the procedures set forth in 46 CFR 2.75-1 to 2.75-50.

2. The statutory authority for equipment, construction, and material approvals is generally set forth in sections 367, 375, 390b, 416, 481, 489, 526p, and 1333 of Title 46, United States Code, section 1333 of Title 43, United States Code, and section 198 of Title 50, United States Code. The Secretary of Transportation has delegated authority to the Commandant, U.S. Coast Guard with respect to these approvals (49 CFR 1.46(b)). The specifications prescribed by the Commandant, U.S. Coast Guard for certain types of equipment, construction, and materials are set forth in 46 CFR Parts 160 to 164.

3. Notwithstanding the termination of approval listed in this document, the equipment affected may be used as long as it remains in good and serviceable condition.

GAS MASKS, SELF-CONTAINED BREATHING APPARATUS, AND SUPPLIED-AIR RESPIRATORS, FOR MERCHANT VESSELS

The E. D. Bullard Company, 2680 Bridgeway, Sausalito, California 94965, Approval No. 160.011/6/1 expired and was terminated effective July 12, 1973.

LIFEBOATS

The Lane Lifeboat Division of Lane Marine Technology, Inc., 150 Sullivan Street, Brooklyn, New York 11231, Approval Nos. 160.035/100/1 and 160.035/458/0 expired and were terminated effective August 6, 1973.

The Marine Safety Equipment Corporation, Foot of Wycoff Road, Farmingdale, New Jersey 07727, Approval Nos. 160.035/289/2, 160.035/309/2, 160.035/382/1 and 160.035/386/1 expired and were terminated effective September 23, 1973, September 27, 1973, September 13, 1973 and September 25, 1973.

LINE-THROWING APPLIANCE, IMPULSE-PROJECTED ROCKET TYPE (AND EQUIPMENT), FOR MERCHANT VESSELS

The Kilgore Corporation, Toone, Tennessee 38381, no longer manufactures certain impulse-projected rocket-type line-throwing appliances and Approval No. 160.040/3/0 was therefore terminated effective July 24, 1973.

SIGNALS, DISTRESS, FLOATING ORANGE SMOKE (15 MINUTES), FOR MERCHANT VESSELS

The Superior Signal Company, Inc., West Greystone Road, Spotswood, New Jersey 08884, Approval No. 160.057/1/0 expired and was terminated effective September 6, 1973.

SPECIAL PURPOSE WATER SAFETY BUOYANT DEVICES

The Atlantic-Pacific Manufacturing Corporation, 124 Atlantic Avenue, Brooklyn, New York 11201, no longer manufactures certain special purpose water safety buoyant devices and Approval No. 160.064/45/0 was therefore terminated effective June 19, 1973.

SAFETY VALVES (POWER BOILERS)

The Crosby Valve and Gage Company, Wrentham, Massachusetts 02093, Approval Nos. 162.001/199/0, 162.001/200/0,

162.001/201/0, 162.001/202/0, 162.001/203/0 and 162.001/204/0 expired and were terminated effective September 17, 1973.

SAFETY VALVES (STEAM HEATING BOILERS)

The Crane Company, 4100 South Kedzie Avenue, Chicago, Illinois 60632, Approval No. 162.012/2/1 expired and was terminated effective October 7, 1971.

STRUCTURAL INSULATIONS FOR MERCHANT VESSELS

The Pittsburgh Corning Corporation, Three Gateway Center, Pittsburgh, Pennsylvania 15222, no longer manufactures certain structural insulations and Approval No. 164.007/25/0 was therefore terminated effective July 12, 1973.

INCOMBUSTIBLE MATERIALS FOR MERCHANT VESSELS

The Coast Manufacturing and Supply Company, Livermore, California 94550, no longer manufactures certain incombustible materials and Approval No. 164.009/117/0 was therefore terminated July 26, 1973.

Dated: November 20, 1973.

D. H. CLIFTON,
Captain, U.S. Coast Guard, Acting Chief, Office of Merchant Marine Safety.

[FR Doc.73-24951 Filed 11-23-73;8:45 am]

National Highway Traffic Safety Administration

HIGHWAY SAFETY PROGRAMS

Standard for Devices to Measure Breath Alcohol; Correction

In the notice published in the FEDERAL REGISTER on November 5, 1973 (38 FR 30459), paragraph 5.4.4, appearing on page 30462, incorrectly stated the range for Group 1 BAC's to be from 0.04 to 10 percent W/V. The correct upper limit is .10 percent W/V, and paragraph 5.4.4 is accordingly corrected to specify that "Group 1 BAC's are within the range 0.04 to .10 percent * * *".

Issued on November 16, 1973.

WILLARD Y. HOWELL,
Acting Associate Administrator,
Traffic Safety Programs.

[FR Doc.73-25000 Filed 11-23-73;8:45 am]

CIVIL AERONAUTICS BOARD

[Docket No. 23333; Order 73-11-64]

INTERNATIONAL AIR TRANSPORT ASSOCIATION

Order Regarding Specific Commodity Rates

An agreement has been filed with the Board pursuant to section 412(a) of the Federal Aviation Act of 1958 (the Act) and Part 261 of the Board's Economic Regulations between various air carriers, foreign air carriers and other carriers, embodied in the resolution of Traffic Conference 1 of the International Air Transport Association (IATA). The agreement, which was adopted at the 35th meeting of the TC1 Specific Commodity Rates Board held in Miami on

October 25, 1973, has been assigned the above-designated C.A.B. agreement number.

The agreement proposes expedited specific commodity rates for early effectiveness on December 1, 1973, applicable within the Western Hemisphere. These rates insofar as they would affect air transportation, are outlined in the attachments hereto,¹ and reflect reductions from otherwise applicable general cargo rates.

Pursuant to authority duly delegated by the Board in the Board's regulations, 14 CFR 385.14, it is not found that the subject agreement is adverse to the public interest or in violation of the Act: *Provided*, That approval is subject to the conditions hereinafter ordered.

Accordingly, it is ordered, That: Agreement C.A.B. 24040 be and hereby is approved: *Provided*, That approval shall not constitute approval of the specific commodity descriptions contained therein for purposes of tariff publication: *Provided further*, That tariff filings shall be marked to become effective on not less than 30 days' notice from the date of filing.

Persons entitled to petition the Board for review of this order pursuant to the Board's regulations, 14 CFR 385.50, may file such petitions within ten days after the date of service of this order.

This order shall be effective and become the action of the Civil Aeronautics Board upon expiration of the above period, unless within such period a petition for review thereof is filed or the Board gives notice that it will review this order on its own motion.

This order will be published in the FEDERAL REGISTER.

EDWIN Z. HOLLAND,
Secretary.

[FR Doc.73-24987 Filed 11-23-73;8:45 am]

COMMITTEE FOR THE IMPLEMENTATION OF TEXTILE AGREEMENTS

CERTAIN COTTON TEXTILES AND COTTON TEXTILE PRODUCTS PRODUCED OR MANUFACTURED IN MEXICO

Entry or Withdrawal From Warehouse For Consumption

NOVEMBER 15, 1973.

By exchange of notes dated September 25 and 26, 1973, the Governments of the United States and Mexico amended the comprehensive Bilateral Cotton Textile Agreement of June 29, 1971, concerning exports of cotton textiles and cotton textile products from Mexico to the United States. Among the provisions of the agreement, as amended, are those establishing specific limits on Categories 9/10, 22/23, 26/27, and part of 64 with sub-limits on duck fabric (parts of Categories 26 and 27) for the agreement year which began on May 1, 1973. Further, pursuant to paragraph 7 of the bilateral agreement, consultation levels for categories not having specific limits have been increased at the request of the Gov-

¹ Attachments filed as part of the original document.

ernment of Mexico for Categories, 8, 15, 24, 30/31, 39, 45, 46, 47, 49, 50, 51, and 63.

Accordingly, there is published below a letter of November 15, 1973, from the Chairman of the Committee for the Implementation of Textile Agreements to the Commissioner of Customs, directing that the amounts of cotton textile products in Categories 9/10, 22/23, 26/27, and part of 64 produced or manufactured in Mexico which may be entered or withdrawn from warehouse for consumption in the United States for the twelve-month period beginning May 1, 1973, and extending through April 30, 1974, be limited to the designated levels. The letter published below and the actions pursuant thereto are not designed to implement all of the provisions of the bilateral agreement, as amended, but are designed to assist only in the implementation of certain of its provisions.

SETH M. BODNER,
Chairman, Committee for the
Implementation of Textile
Agreements, and Deputy As-
sistant Secretary for Re-
sources and Trade Assistance.

COMMITTEE FOR THE IMPLEMENTATION OF
TEXTILE AGREEMENTS

COMMISSIONER OF CUSTOMS,
Department of the Treasury,
Washington, D.C. 20229

NOVEMBER 15, 1973.

DEAR MR. COMMISSIONER: This directive amends but does not cancel the directive issued to you on April 25, 1973 by the Chairman, Committee for the Implementation of Textile Agreements, concerning imports into the United States of certain cotton textiles and cotton textile products produced or manufactured in Mexico.

Paragraph 4 of the directive of April 25, 1973, is amended, effective as soon as possible, to read as follows:

"Within the overall level of restraint for Categories 5 through 27 and part of 64 (knit fabrics) the following specific levels of restraint shall apply:

Category	Amended Twelve-Month Levels of Restraint ¹
9/10-----	14,519,406 square yards.
22/23-----	15,519,406 square yards.
26/27 and part of 64 (knit fabrics).	15,980,313 square yards (but not more than 7,441,875 square yards in Categories 26 and 27 shall be in duck, ² and not more than 689,063 square yards equivalent shall be in knit fabrics, T.S.U.S.A. Nos. 345.1020, 345.1040, 346.4560, 353- 5014, and 359.1040)."

¹ These amended levels of restraint have not been adjusted to reflect any entries made on or after May 1, 1973.

² Only T.S.U.S.A. Nos.:

320-----	01 through 04, 06, 08
321-----	01 through 04, 06, 08
322-----	01 through 04, 06, 08
326-----	01 through 04, 06, 08
327-----	01 through 04, 06, 08
328-----	01 through 04, 06, 08

Paragraph 5 of the directive of April 25, 1973, is amended to read as follows:

"Within the overall level of restraint for Categories 5 through 27 and part of 64 (knit fabrics), each category without a specific

level of restraint, pursuant to paragraph 7 of the bilateral agreement, is subject to a consultation level of 670,049 square yards, with the exception of Categories 8, 15, and 24 to which respective consultation levels of 1,500,000 square yards will apply. If appropriate, further directions concerning these categories will be made to you by letter."

Paragraph 8 of the directive of April 25, 1973, is also amended herewith to read as follows:

"Within the overall level of restraint for Categories 28 through 63 and 64 (excluding knit fabrics) each category without a specific level of restraint is subject to a consultation level of 469,033 square yards equivalent with the exception of Categories 30/31, 39, 45, 46, 47, 49, 50, 51, and 63 to which the levels listed below will apply. If appropriate, further directions concerning these categories will be made to you by letter.

Category	Revised Consultation Levels
30/31-----	2,586,206 numbers.
39-----	289,351 dozen pairs.
45-----	36,059 dozen.
46-----	32,710 dozen.
47-----	36,059 dozen.
49-----	30,000 dozen.
50-----	53,380 dozen.
51-----	53,380 dozen.
63-----	173,913 pounds."

The actions taken with respect to the Government of Mexico and with respect to imports of cotton textiles and cotton textile products from Mexico have been determined by the Committee for the Implementation of Textile Agreements to involve foreign affairs functions of the United States. Therefore, the directions to the Commissioner of Customs, being necessary to the implementation of such actions, fall within the foreign affairs exception to the rulemaking provisions of 5 U.S.C. 553. This letter will be published in the FEDERAL REGISTER.

Sincerely,

SETH M. BODNER,
Chairman, Committee for the Imple-
mentation of Textile Agreements,
and Deputy Assistant Secretary
for Resources and Trade Assis-
tance.

[FR Doc.73-25028 Filed 11-23-73;8:45 am]

**COST OF LIVING COUNCIL
HEALTH INDUSTRY WAGE AND SALARY
COMMITTEE**

Notice of Meeting

Pursuant to the provisions of the Federal Advisory Committee Act (Pub. L. 92-463, 86 Stat. 770) notice is hereby given that the Health Industry Wage and Salary Committee, established under the authority of section 212(f) of the Economic Stabilization Act, as amended, section 4(a)(iv) of Executive Order 11695, and Cost of Living Council Order No. 14, will meet on November 30, 1973. The meeting will be open to the public on a first-come, first-served basis at 10:00 a.m. in Conference Room 8202, 2025 M Street NW., Washington, D.C.

The agenda will consist of a discussion of health industry wage cases currently pending before the Cost of Living Council.

The Chairman of the Committee is empowered to conduct the meeting in a fashion that will, in his judgment, facilitate the orderly conduct of business.

Issued in Washington, D.C., on November 23, 1973.

HENRY H. PERRITT, JR.,
Executive Secretary,
Cost of Living Council.

[FR Doc.73-25125 Filed 11-23-73;10:35 am]

**ENVIRONMENTAL PROTECTION
AGENCY**

**INTERSTATE MOTOR CARRIER NOISE
EMISSION STANDARDS**

Date of Closing of Public Comment Period

In the FEDERAL REGISTER for Wednesday, November 7, 1973 (Vol. 38, No. 214), the Environmental Protection Agency gave notice that a Background Document on the proposed Interstate Motor Carrier Noise Emission Standards had been prepared and was available; and that the Agency would consider comments on the regulation for 30 days after the date of that notice. That notice inadvertently omitted the closing date of that 30-day comment period.

The Environmental Protection Agency will consider all comments on the proposed Noise Emission Standards for Interstate Motor Carriers received at the Agency by 4:30 p.m., on or before December 7, 1973. All such comments should be submitted in writing with 12 copies to:

Office of Noise Abatement and Control, ATTN: Docket No. ONACT202004, Environmental Protection Agency, Washington, D.C. 20460.

Those contributors to the Docket who choose to hand carry their submittals to assure receipt by the Agency on or before this specified Docket closure date, should deliver their comments to:

Office of Noise Abatement and Control, Room 1105, CM #2, 1921 Jefferson Davis Hwy., Arlington, Virginia 20460.

Dated: November 12, 1973.

CHARLES L. ELKINS,
Acting Assistant Administrator
for Hazardous Materials Con-
trol.

[FR Doc.73-24059 Filed 11-23-73;8:45 am]

**FEDERAL COMMUNICATIONS
COMMISSION**

[Administrative Order No. 1410.2;
FCC 73-1076]

FEDERAL ADVISORY COMMITTEES

Purpose, Background, Policy and Scope

NOVEMBER 12, 1973.

1. *Purpose.* The purpose of this Order is to set forth the Commission's policy, administrative guidelines, and management controls relative to advisory committees as required by the Federal Advisory Committee Act (Act), 86 Stat. 770, and pursuant to the joint Office of Management and Budget/Department of Justice Notices (38 FR 2306 and 2223, January 23, 1973).

2. *Background.* Prior to January 5, 1973, the effective date of the Advisory Committee Act, advisory committees es-

established by the Commission were governed by various Executive Orders. The Act requires each agency head to designate an Advisory Committee Management Officer, who shall exercise control and supervision over the establishment, procedures, and accomplishments of advisory committees, and to establish uniform guidelines and management controls for advisory committees established by the agency. On December 13, 1972, the Commission designated the Executive Director as the Advisory Committee Management Officer (ACMO) for the Commission.

3. *Policy.* Advisory committees shall be established or continued only if they are essential, are advisory only, their functions cannot be performed by commission staff or another existing committee, they are effectively fulfilling the purpose for which they were established, and in their creation, operation, and duration they are governed by the standards and guidelines set forth herein.

4. *Scope.* This Order applies to all advisory committees established by the Commission, including sub-committees and other subgroups thereof, or that part of an established organization utilized by the Commission as an advisory committee. Excluded from this Order is: (a) Any local civic group whose primary function is that of rendering a public service with respect to any Commission program, (b) any State or local committee or similar group established to advise State or local officials or agencies, and (c) any committee which is composed wholly of full-time officers or employees of the Federal Government.

5. *Definitions.* For the purposes of this Order:

a. The term Act means the Federal Advisory Committee Act.

b. The term committee shall mean advisory committee.

c. Advisory committee means any committee, board, commission, council, conference, panel, task force, or other similar group, or any subcommittee or other subgroup thereof which is established or utilized by the Commission in the interest of obtaining advice or recommendations for the Commission. In general, such bodies would have all or most of the following characteristics:

(1) Fixed membership, usually selected by a Federal official or determined on the basis of Federal law;

(2) Established by a Federal official or on the basis of Federal law; or, if not federally established, the initiative for its use as an advisory body for the Federal Government came from a Federal official rather than from a private group;

(3) A defined purpose of providing advice regarding a particular subject or particular subjects;

(4) An organizational structure (e.g., officers) and a staff;

(5) Regular or periodic meetings.

d. Utilization of a committee means the using by the Commission of all or a part of an already existing nongovernment organization to provide the FCC with advice.

e. A formal subgroup is one which independently contains most of the requirements of an advisory committee.

f. An informal subgroup is one possessing few of the characteristics of an advisory committee (e.g. during a particular meeting, an advisory committee may divide itself into several groups to discuss topics relating to the work of the committee).

g. The term ACMO means the Advisory Committee Management Officer.

6. Responsibilities.

a. *Commission.* The Commission will:

(1) Designate an Advisory Committee Management Officer (ACMO) for the Commission.

(2) Establish uniform administrative guidelines and management controls for advisory committees consistent with the Act and OMB directives.

(3) Establish, terminate, and renew committees based on recommendation of the Advisory Committee Management Officer.

b. *Advisory Committee Management Officer.* The ACMO will:

(1) Recommend revisions as necessary to the administrative guidelines and management controls for advisory committees established by the Commission.

(2) Advise the Commission and staff on questions concerning the application and administration of the Act.

(3) Control and supervise the establishment, procedures and accomplishments of the Advisory Committees established by the Commission.

(4) Recommend to the Commission the establishment or renewal of committees.

(5) Recommend to the Commission termination of Committees, based upon the annual review (see b(9)).

(6) Apply the provisions of the Public Information Act with respect to committee records, reports and other papers involved in the functioning of each committee.

(7) Assemble and maintain information on the nature, functions, operations, accomplishments, and budget of each committee during its existence, including records which fully disclose the disposition of private funds at the disposal of each committee, and make them available to the General Accounting Office for examination or audit upon request.

(8) Periodically review committee procedures for adequacy of performance under the Act.

(9) Conduct periodic and annual reviews of Committee activities and responsibilities to determine whether each Committee is properly carrying out its purposes, whether responsibilities assigned to it should be revised, whether it should be merged with other committees or whether it should be terminated.

(10) Submit, as part of the Commission's budget request, a summary for the expenses of Advisory Committees.

c. *Commissioners, Bureau and Office Chiefs.* Commissioners, and Bureau and Office Chiefs will:

(1) Recommend to the ACMO the establishment or renewal of an Advisory Committee and furnish to the ACMO information upon which a determination

may be based to recommend to the Commission that the committee be established or renewed.

(2) After the Commission has officially established an Advisory Committee, the Commissioner or Bureau or Office Chief who has been given responsibility for the committee will conduct the operations of the committee in accordance with the provisions of this Order and assist the ACMO in carrying out his responsibility under the Act.

(3) Notify the ACMO in writing of the termination of a committee when that takes place prior to the Committee's official termination date.

(4) Select Commission officers or employees to serve as the Designated Federal Employee or as alternates for advisory committees for which they are responsible.

d. *Designated Federal Employee* (See 6c(4) above). This employee or an alternate:

(1) Shall have sole authority for calling a committee meeting;

(2) Must approve the agenda of all meetings which should be distributed to the members in advance of the meeting;

(3) Must chair or attend all meetings of the committee or formal sub-groups;

(4) Is authorized to adjourn any committee meeting whenever he determines adjournment to be in the public interest.

7. Procedures.

a. *Establishment of committees.* Whenever the Commission, a Commissioner, or a bureau or office chief seeks to establish an advisory committee, the following procedures shall apply:

(1) An agenda item recommending the establishment of the committee shall be prepared for the signature of a Commissioner or B/O Chief and the ACMO. The item shall describe: (a) The nature, purpose and objectives of the proposed advisory committee, (b) the reasons why it is needed, including an explanation of why the functions of the proposed committee cannot be carried out by the staff or an existing committee, (c) the time needed to complete its purposes, (d) the amount of staff time and costs of providing services, (e) whether funding is to be by the Commission or from private sources.

(2) Upon approval by the Commission of the recommendation, the ACMO shall send a letter to the OMB Secretariat which shall include those matters described in 7a(1) (a) and (b).

(3) When the OMB Secretariat has advised FCC of its concurrence with the establishment of the committee, the ACMO shall: (i) Prepare a written certification to the effect that the creation of the committee is in the public interest, (ii) publish in the FEDERAL REGISTER the certification and a description of the nature and purpose of the committee at least 30 days prior to the filing of the committee's charter¹ and (iii) file the charter.

¹ Requests for FEDERAL REGISTER publication for periods of time less than 30 days must be submitted with sound justification to the ACMO, who will, upon approval of the justification, request the OMB Secretariat to authorize a shorter time.

b. Filing Committee charters.

(1) Each established or utilized committee shall furnish the ACMO with 4 copies of its charter. The ACMO shall retain one and transmit a copy to the Chairman, House Committee on Interstate and Foreign Commerce and Senate Committee on Commerce, and to the Library of Congress. Each charter shall contain the following information:

(a) The committee's official designation;

(b) The committee's objectives and the scope of its activity;

(c) The period of time necessary for the committee to carry out its purposes;

(d) The agency or official to whom the committee reports;

(e) The agency responsible for providing the necessary support for the committee;

(f) A description of the duties for which the committee is responsible, and if such duties are not solely advisory, a specification of the authority for such functions;

(g) The estimated annual operating costs in dollars and man-years for such committee (government and private);

(h) The estimated number and frequency of committee meetings;

(i) The committee's termination date, if less than two years from the date of the committee's establishment; and

(j) The date the charter is filed.

(2) Any formal subgroup (see 5e) which is an official component of a committee at the time the committee is established or renewed shall be included in the charter. The charter for any formal subgroup which is established at a time other than the time the committee is established shall be submitted when the formal subgroup is established.

(3) No advisory committee shall meet to conduct any business or take action until a charter is filed in accordance with 7b(1). Such charter shall be filed no earlier than 30 days after publication of the committee's certification in the FEDERAL REGISTER, except as provided in Note 1 under 7a.

c. Membership.

(1) The membership of each committee shall be fairly balanced in terms of the points of view represented and the committee's function. For instance, a committee may be limited to scientists when its function is solely to consider scientific questions; however, efforts should be made to include scientists representing different points of view and different types of employment (university, industry, etc.). If a committee is concerned with matters involving questions of social policy, representatives of the public interest should be included and consideration should be given to including a variety of economic and social groups and geographic areas.

(2) There shall be no discrimination in the selection of members on the basis of race, color, national origin, religion or sex.

(3) Appropriate safeguards shall be included in the organization of the committee to assure that the committee's ad-

vice and recommendations will not be inappropriately influenced by any special interest.

d. Utilization (See 5d).

The provisions in 7a-c are also applicable to committees which are utilized by the Commission.

8. Renewal and Termination.

a. Renewal.

(1) If a committee has not completed its work and there is need to extend its existence, the FCC official responsible for it shall, not more than 60 days before scheduled date of termination, file with the ACMO a request that the committee should be renewed and four copies of a new charter, which charter shall be prepared in accordance with section 7b(1). This request should contain the specific reasons for renewing the committee beyond its termination date.

(2) The ACMO, after the Commission has approved renewal, will publish a renewal notice in the FEDERAL REGISTER. This notice shall briefly cite the original notice of the committee's establishment, its renewal and duration. In addition he will transmit copies of the charter in accordance with section 7b(1).

b. Termination. All committees shall terminate no later than 2 years after their charters have been filed unless renewed as provided in 8a.

c. Subgroups. Unless provided otherwise, the duration of a subgroup shall be the same as that of the parent committee.

9. Committee Operations.

a. Meetings. A series of detailed and specific requirements govern the operations of committees. These requirements are as follows:

(1) **Calling of meetings.** No committee shall hold any meetings except at the call of or with the advance approval of a Designated Federal Employee (See 6d).

(2) **Agenda.** Each meeting of a committee shall be conducted in accordance with an agenda approved by the Designated Federal Employee. The agenda shall list the matters to be considered at the meeting and shall indicate whether any part of the meeting is concerned with matters which are within the exemptions of the Public Information Act, 5 USC 552(b). (See 9a(6)) Normally copies of the agenda should be distributed to the members of the committee prior to the date of the meeting.

(3) **Attendance of designated Federal employee.** No committee shall conduct any meeting in the absence of the designated Federal employee.

(4) Notice of Meetings.

(a) The designated Federal employee shall submit a notice of the meeting to the Minute and Rules Branch for publication in the FEDERAL REGISTER at least 11 days before the meeting. A copy shall be sent to the ACMO. The notice (Appendix A attached) should contain:

(1) The name of the advisory committee.

(2) The time and place of the meeting if open to public.

(3) A summary of the agenda.

(4) Information as to whether the meeting is open to public.

(5) The extent to which the public can participate by presenting oral or written statements.

Additional means informing the public of a prospective meeting, such as press releases, should be utilized to the extent practicable.

(b) A notice of a meeting can be omitted only on a determination by the Director, OMB, that such notice would be inconsistent with national security. Requests for such a determination must be submitted to OMB at least 30 days before such a meeting and shall be submitted through the ACMO.

(5) Public participation.

Each advisory committee meeting shall be open to the public except as described in (6) (a) below and shall be subject to the following:

(a) The meeting shall be held at a reasonable time and at a place that is accessible to the public.

(b) The meeting room shall be of reasonable size considering the size of the committee, expected public attendance and resources available to the committee and Commission.

(c) Any member of the public can file a written statement before or after the meeting.

(d) Interested persons may be permitted by the committee or its chairman to present oral statements to the extent time available for the meeting permits. Where a committee decides to permit oral presentations, such participation must be in accordance with procedures established by the committee and should require that persons must obtain advance approval for such oral presentations.

(e) Participation by members of the public in committee meetings or questioning of committee members shall not be permitted except in accordance with established committee procedures.

(6) Closed meetings.

(a) Portions of or entire meetings may be closed to the public if the expressed purpose of the meeting (or portion thereof) will be to discuss subject matter which is within the following exemptions in the Public Information Act (5 USC 552 (b)):

(i) Specifically required by Executive Order to be kept secret in the interest of the national defense or foreign policy;

(ii) Related solely to the internal personnel rules and practices of an agency;

(iii) Specifically exempted from disclosure by statute;

(iv) Trade secrets and commercial or financial information obtained from a person and privileged or confidential;

(v) Interagency or intra-agency memorandums or letters which would not be available by law to a party other than an agency in litigation with the agency;

(vi) Personnel and medical files and similar files the disclosure of which would constitute a clearly unwarranted invasion of personal privacy;

(vii) Investigatory files compiled for law enforcement purposes except to the extent available by law to a party other than an agency;

(b) A committee seeking to close a meeting (or portion thereof) must notify the ACMO in writing at least 30 days before the date of the meeting of its reasons for desiring to close the meeting. The ACMO will make a determination in writing and include a brief statement of the reasons for closing the meeting; PROVIDED THAT: When a committee requests that a meeting (or portion thereof) shall be closed under the inter-agency or intra-agency memorandum exemption of the Public Information Act (See (v) above), the ACMO must determine that it is essential to close the meeting to protect the free exchange of internal views and to avoid undue interference with agency or committee operations. The legal basis for a closed meeting should be waived whenever practicable. After a closed meeting has been held, the ACMO may review the appropriateness of the determination to close the meeting and take whatever corrective action may be required.

(c) Any determination made by the ACMO to close a meeting shall be reviewed and approved by the General Counsel.

(d) When a meeting (or portion) is closed, members of the advisory committee shall not disclose the matters discussed except to other members of the advisory committee, the staff of the advisory committee or agency employees.

(7) *Minutes.* Detailed minutes shall be kept of each committee meeting including, to the extent practicable, meetings of formal and informal subgroups. The committee chairman may designate a member or a person who is not a member to take the minutes. The committee chairman, or if unable to attend, his delegate, shall certify to the accuracy of the minutes. At a minimum, the minutes shall contain:

- (a) The time and place of the meeting
- (b) A list of committee members and staff and agency employees present
- (c) A complete summary of matters discussed and conclusions reached
- (d) Copies of all reports received, issued or approved by the committee
- (e) A statement as to the extent to which the meeting was open to the public and the extent of public participation (including a list of members of the public who presented oral or written statements.)

(f) An estimate of the number of members of the public who attended the meeting.

(8) *Transcripts.*—A transcript of meetings, if made, shall be available to any person at the cost of duplication.

(9) *Presence of Designated Federal Employee.*—No advisory committee shall conduct a meeting in the absence of the Designated Federal Employee. (See 6d.)

b. *Reports.* Eight copies of each final report adopted by a committee shall be submitted to the ACMO for transmission to the Library of Congress.

c. *Access to records.*

(1) Each committee shall make its records, reports and other documents available in one location for public inspection and copying. Access should be restricted only to the exemption con-

tained in 5 USC 552 (b). When the only basis for denying access to a document is exemption (5), the ACMO must make a positive determination that such a denial is essential to protect the free expression of internal views and to avoid interference with agency or advisory committee operations. This determination shall be reviewed and approved by the General Counsel.

(2) Where a meeting was closed, in part, access shall be permitted to records which relate directly to the open part of a meeting.

(3) Committee records shall be available for public inspection until the committee ceases to exist.

10. *Administrative remedies.*

a. *Records.*

Any person whose request for access to committee records has been denied can request administrative review in accordance with § 0461(d)(1) and (2) of the Commission's rules.

b. *Other.*

Any committee member, individual or organization aggrieved because of alleged non compliance with this directive should within 30 days of the alleged infraction report in writing to the ACMO details concerning the allegation. Any report of non compliance shall be reviewed and acted upon promptly, and written notice of the disposition of the matter shall be provided to the aggrieved person or persons by the ACMO.

11. *Administrative requirements.*

a. Support services include such matters as staff, quarters, supplies, funds (including funds for publication of reports where appropriate). Each bureau or office having responsibility for a committee shall provide the necessary support services to the committee, except as provided in 11 b below. It shall include in its budget submission a separate item for operation of committees.

b. *Private funds permitted.* A committee may deem it necessary to finance the supporting services, in whole or in part, through private funds. An agenda item should be prepared for the signature of the Commissioner, Bureau or Office Chief responsible for the committee and the ACMO. It should include: (1) The reasons for requesting private funding; (2) the amount of money to be raised; (3) the manner in which the solicitation is to be made to avoid undue influence; (4) the proposed budget; and (5) a statement that an ACMO approved accounting system will be used.

12. *Financial records.* Each committee which receives funds from private sources shall:

a. Describe and submit to the ACMO the safeguards which have been provided in the solicitation of funds against undue influence by any special interest.

b. Submit annually to the ACMO a proposed budget for the private funds to be used in the operation of the committee.

c. Submit to ACMO for approval a system for maintaining financial records which will fully disclose the source and amount of receipts and disposition of funds obtained from these private sources.

d. Upon approval, maintain the accounting records on a current basis.

e. Submit to the ACMO quarterly and annual financial reports which fully disclose the disposition of funds received from private sources.

f. Provide the data required for an annual audit to be conducted by the FCC or an FCC designated auditor.

13. *Reports.*

a. *Commissioners, and Bureau and Office Chiefs.* Each Commissioner or Bureau or Office Chief responsible for a committee will submit to the ACMO by January 5 of each year a report containing the following information:

- (1) Name of Committee.
- (2) Title and date of reports submitted during preceding calendar year.
- (3) Actual dates of all meetings and summary total of times met during preceding calendar year.
- (4) Changes in membership during preceding calendar year, including name, address and occupations of new members.
- (5) Estimated total aggregate annual cost to U.S.
- (6) Estimated annual man-years of staff support for the committee.
- (7) Name, address, and telephone number of person most familiar with the activities of the committee.
- (8) If any or all meetings of the committee during the preceding year were closed to the public, attach to this report a summary of the activities of the committee which is informative and consistent with the Public Information Act.
- (9) If any information is excluded from this report for reasons of national security, a statement, outlining reasons, should be included.

b. *ACMO.* The ACMO by February 1 of each year will submit to OMB an annual review of all advisory committees chartered by the FCC.

c. *Committees.* Committees receiving funds from private sources will submit to the ACMO the reports required in 12 above.

14. *Effective Date.* This Administrative Order is effective November 12, 1973.

FEDERAL COMMUNICATIONS,
COMMISSION,
[SEAL] VINCENT J. MULLINS,
Secretary.

APPENDIX A
SAMPLE
XYZ Committee
Notice of Meeting

Pursuant to Pub. L. 92-463, notice is hereby given of a meeting of the XYZ Committee on June 12, 1973 to be held in Room 1001, 103 Sample Street NW., Washington, D.C.

The principal purposes of the meeting will be to review and discuss sampling criteria to be used in monitoring the use of the radio spectrum developed and proposed by members of the working groups of the Committee.

Any member of the public may attend or may file a written statement with the committee either before or after the meeting. Any member of the public wishing to make an oral statement must consult with the committee prior to the meeting. Inquiries may be directed to Mr. A. B. Candy, Room 2088, 103 Sample Street NW., Washington, D.C. 20288, telephone 703-618-2345.

Dated:
[FR Doc.73-24979 Filed 11-23-73; 8:45 am]

[Dockets Nos. 19863, 19864; FCC 73-1161]

MARATHON FLIGHT SCHOOL, INC., AND MARATHON AVIATION KISSIMMEE, INC.**Memorandum Opinion and Order Designating Applications for Consolidated Hearing on Stated Issues**

In regard applications of Marathon Flight School, Inc., Kissimmee, Florida, Docket No. 19863, File 134-A-L-83; Marathon Aviation Kissimmee, Inc., Kissimmee, Florida, for an Aviation Instructional Station at Kissimmee Municipal Airport, Docket No. 19864, File 156-A-L-83.

1. The Commission's rules (§ 87.349 (a)) provide that only one aeronautical instructional station will be authorized at a landing area. The above-captioned applicants both seek Commission authority to operate an instructional station at the same landing area (the Kissimmee Municipal Airport, Kissimmee, Florida) and are, therefore, mutually exclusive. Accordingly, it is necessary to designate their applications for comparative hearing in order to determine which application should be granted. Except for the issues specified herein, each applicant is otherwise qualified.

2. With respect to the scope of service for the instructional class of radio station, § 87.345 provides, in part, that communications shall be limited to the necessities of pilot training, and the promotion of safety of life and property. With respect to the cooperative use of the facilities of an instructional station, § 87.349 of the rules provides, in part, that stations will be required to provide services without discrimination, but on a cooperative maintenance basis, to all eligible for a license for this class of station. Additionally, Marathon Flight School, Inc. asserts that the authority of Marathon Aviation Kissimmee, Inc., to operate at the subject landing area as a flight instructional activity, has been revoked by the city-owner of the landing area and that the matter is presently being litigated.

3. In view of the foregoing: *It is ordered*, That pursuant to the provisions of section 309(e) of the Communications Act of 1934, as amended, and § 1.973(a) of the Commission's rules, the above-captioned applications are hereby designated for hearing in a consolidated proceeding at a time and place to be specified in a subsequent Order on the following issues:

a. To determine which applicant would provide the public with better aviation instructional service based on the following considerations:

- (1) Location of the flight school operation and the proposed radio station in relation to the landing area and traffic patterns;
- (2) The hours of operation;
- (3) Personnel available to provide radio service;
- (4) Experience of applicant and employees in aviation and aviation communications;
- (5) Proposed radio system including control and dispatch points, if any;
- (6) The nature, scope and quality of pilot training being conducted;
- (7) Safety considerations and requirements to protect life and property at Kissimmee Municipal Airport and the ability of

applicants to promote safety through radio communications, under these circumstances;

(8) Availability of radio facilities to all eligible for a license for an instructional station.

b. To determine whether Marathon Aviation Kissimmee, Inc. would be unable to operate an instructional station at the Kissimmee Municipal Airport because of revocation of its authority to operate a flight school, and whether, in light of the evidence adduced on this issue, Marathon is qualified to be a licensee of the Commission.

c. To determine in light of the evidence adduced on the foregoing issues which application should be granted.

4. The burden of proceeding with the introduction of evidence on issue a is placed on each of the applicants insofar as the specified considerations relate to each applicant. The burden of proceeding with the introduction of evidence on issue b is placed on Marathon Flight School, Inc., and the burden of proof on that issue is placed on Marathon Aviation Kissimmee, Inc. Issue c is conclusory.

5. *It is further ordered*, That to avail themselves of an opportunity to be heard, Marathon Flight School, Inc. and Marathon Aviation Kissimmee, Inc., pursuant to § 1.221(c) of the Commission's rules, in person or by attorney, shall within 20 days of the mailing of this Order, file with the Commission, in triplicate, a written appearance stating an intention to appear on the date set for hearing and present evidence on the issues specified in this Order. Failure to file a written appearance within the time specified may result in dismissal of the application with prejudice.

Adopted: November 14, 1973.

Released: November 20, 1973.

FEDERAL COMMUNICATIONS
COMMISSION,[SEAL] VINCENT J. MULLINS,
Secretary,

[FR Doc. 73-24980 Filed 11-23-73; 8:45 am]

FEDERAL POWER COMMISSION

[Docket No. CP74-117]

ARKANSAS LOUISIANA GAS CO.**Notice of Application**

NOVEMBER 16, 1973.

Take notice that on October 31, 1973, Arkansas Louisiana Gas Company (Applicant), P.O. Box 1734, Shreveport, Louisiana 71151, filed in Docket No. CP 74-117 an application pursuant to section 7(c) of the Natural Gas Act for a certificate of public convenience and necessity authorizing the sale of natural gas to and the exchange of natural gas with Natural Gas Pipeline Company of America (Natural) and for the construction and operation of certain pipeline and measurement facilities related thereto, all as more fully set forth in the application which is on file with the Commission and open to public inspection.

Applicant states that pursuant to a Gas Exchange Agreement with Natural, dated August 21, 1973, Applicant has agreed to deliver to Natural gas which Applicant has contracted to buy from Western Production Company (Western)

in the Northwest Mooreland Field, Harper County, Oklahoma, under a gas purchase contract dated July 26, 1973 (Western Contract). Under the proposed arrangement Applicant is to deliver the subject gas to Natural at a point in Woodward County, Oklahoma, and in exchange Natural is to return contemporaneously equivalent volumes of gas to Applicant on a thermally equivalent basis at a mutually agreeable point on Natural's pipeline in Eckham County, Oklahoma and/or by mutual agreement from time to time at an existing point of interconnection in Grady County, Oklahoma. Applicant estimates that approximately 15,000 Mcf of gas per day will be available from Western and proposes to exchange up to 15,000 Mcf of gas per day with Natural.

Pursuant to a letter agreement among Applicant, Natural, and Western dated August 21, 1973, Natural has the right at its option to buy directly from Western 25 percent of the gas committed to Applicant by Western from the Meyer Well in Harper County, Oklahoma. Such optioned for gas will be gathered by Applicant and delivered to Natural at the same delivery point as in the exchange agreement.

Applicant requests authorization to construct approximately 2.9 miles of 6-inch pipeline and related facilities necessary to transport to the proposed delivery point the subject gas gathered by Applicant in the Northwest Mooreland Field. In addition Applicant requests authorization to construct tap and measurement facilities to be operated and maintained by Natural for use in the subject exchange and sale arrangement. The application states that Natural will be responsible for the construction, operation, and maintenance of measurement facilities at its redelivery points.

Estimated cost of the proposed facilities is \$116,300 which will be financed from funds on hand.

Any person desiring to be heard or to make any protest with reference with said application should on or before December 10, 1973, file with the Federal Power Commission, Washington, D.C. 20426, a petition to intervene or a protest in accordance with the requirements of the Commission's rules of practice and procedure (18 CFR 1.8 or 1.10) and the regulations under the Natural Gas Act (18 CFR 157.10). All protests filed with the Commission will be considered by it in determining the appropriate action to be taken but will not serve to make the protestants parties to the proceeding. Any person wishing to become a party to a proceeding or to participate as a party in any hearing therein must file a petition to intervene in accordance with the Commission's rules.

Take further notice that, pursuant to the authority contained in and subject to the jurisdiction conferred upon the Federal Power Commission by sections 7 and 15 of the Natural Gas Act and the Commission's rules of practice and procedure, a hearing will be held without further notice before the Commission on this application if no petition to intervene is filed within the time required

herein, if the Commission on its own review of the matter finds that a grant of the certificate is required by the public convenience and necessity. If a petition for leave to intervene is timely filed, or if the Commission on its own motion believes that a formal hearing is required, further notice of such hearing will be duly given.

Under the procedure herein provided for, unless otherwise advised, it will be unnecessary for Applicant to appear or be represented at the hearing.

KENNETH F. PLUMB,
Secretary.

[FR Doc.73-24973 Filed 11-23-73;8:45 am]

[Docket No. RP71-122]

ARKANSAS LOUISIANA GAS CO. ET AL.
Notice of Offer of Settlement

NOVEMBER 16, 1973.

Take notice that on October 23, 1973, Arkansas Lightweight Aggregate Corporation (Petitioner) filed in Docket No. RP71-122 a motion which requested the approval on offer of settlement submitted by the petitioner in the course of a hearing which commenced October 2, 1973, in the matter of a petition for extraordinary relief from the current and future curtailment plans of Arkansas Louisiana Gas Company.

Petitioner proposes, by the offer, to settle the issues in the above proceeding to the satisfaction of all parties. Specifically, they propose that they be permitted to receive a maximum daily quantity of gas subject to curtailment under the normal procedures of Arkla's curtailment plan in effect during the period commencing with the date of Commission approval of the offer and ending March 31, 1974. The amount they request is 1,800 Mcf per day subject to curtailment which is 600 Mcf per day in excess of their current contract demand volumes. From April 1, 1974, to April 1, 1975, petitioner requests 1,200 Mcf per day subject to curtailment, this amount being their current contractual entitlement.

Petitioner further proposed that the amount of gas they receive during the period ending March 31, 1974, which is in excess of the volume that would have been received during that period if their maximum daily requirement had been treated as 1,200 Mcf per day be referred to as "Excess Deliveries." Beginning April 1, 1975, the maximum volume of gas that Arkansas Lightweight will be entitled to receive will be the volume actually required for plant protection (approximately 14 Mcf per day), until the volume of Excess Deliveries has been offset by the volumes Petitioner would have otherwise been entitled to receive under Arkla's curtailment plan then in effect.

Any person desiring to be heard or to make any protest with reference to said application should, on or before December 3, 1973, file with the Federal Power Commission, 835 North Capitol St., Washington, D.C. 20426 a protest in accordance with the requirements of § 1.10

of the Commission's rules of practice and procedure (18 CFR 1.10). All protests filed with the Commission will be considered by it in determining the appropriate action to be taken but will not serve to make the protestants parties to the proceeding.

KENNETH F. PLUMB,
Secretary.

[FR Doc.73-24972 Filed 11-23-73;8:45 am]

[Docket No. E-7925]

CINCINNATI GAS AND ELECTRIC CO.
Notice of Filing of Executed Service Agreements

NOVEMBER 16, 1973.

On October 31, 1973, Cincinnati Gas and Electric Company (Cincinnati) tendered for filing an agreement with Union Light, Heat, and Power Company. This agreement is being filed in lieu of Rate Schedule FPC No. 35 which was suspended by order of the Commission issued in this docket on March 1, 1973. On October 17, 1973, the Commission issued an order which terminated the proceeding after certain adjustments to the agreement had been agreed to by Cincinnati. Cincinnati is now filing with the Commission an agreement containing adjustments made pursuant to the termination order.

Any persons desiring to be heard or to protest said filing should file a petition to intervene or protest with the Federal Power Commission, 825 North Capitol Street NE., Washington, D.C. 20426, in accordance with §§ 1.8 and 1.10 of the Commission's rules of practice and procedure (18 CFR 1.8, 1.10). All such petitions or protests should be filed on or before December 4, 1973. Protests will be considered by the Commission in determining the appropriate action to be taken, but will not serve to make protestants parties to the proceeding. Any person wishing to become a party must file a petition to intervene, though those previously permitted intervention need not refile such petition. Copies of this filing are on file with the Commission and are available for public inspection.

KENNETH F. PLUMB,
Secretary.

[FR Doc.73-24971 Filed 11-23-73;8:45 am]

[Docket No. E-8462]

DUKE POWER CO.
Notice of Application

NOVEMBER 15, 1973.

Take notice that on October 29, 1973, Duke Power Company (Applicant) tendered for filing pursuant to section 205 of the Federal Power Act and Part 35 of the Regulations issued thereunder, a supplemental Exhibit A-I, dated July 10, 1973 to the Electric Power Contract with Piedmont Electric Membership Cooperative, designated Applicant's Rate Schedule FPC No. 138. Exhibit A-1 provides for an increase in demand from

3000 kW to 6000 kW at Delivery Point No. 6, to take effect December 20, 1973.

Any person wishing to be heard or to make any protest with reference to such Application should, on or before December 7, 1973, file with the Federal Power Commission, Washington, D.C. 20426, petitions or protests in accordance with the requirements of the Commission's rules of practice and procedure (18 CFR 1.8 or 1.10). All protests filed with the Commission will be considered by it in determining the appropriate action to be taken but will not serve to make the protestants parties to the proceeding. Persons wishing to become parties to a proceeding or to participate as a party in any hearing therein must file petitions to intervene in accordance with the Commission's rules. The Application is on file with the Commission and is available for public inspection.

KENNETH F. PLUMB,
Secretary.

[FR Doc.73-24968 Filed 11-23-73;8:45 am]

[Docket No. E-8464]

DUKE POWER CO.
Notice of Application

NOVEMBER 15, 1973.

Take notice that on October 29, 1973, Duke Power Company (Applicant) tendered for filing pursuant to section 205 of the Federal Power Act and Part 35 of the Regulations issued thereunder, an April 2, 1973 Supplement to the Electric Power Contract with Blue Ridge Electric Cooperative, designated Applicant's Rate Schedule FPC No. 142. The Supplement comprises 10 Exhibits providing for increases in demand at delivery point Nos. 1, 2, 5, 7, 8, 9, 10, 11, 12, 13, and 14 from 850 to 1,100 kW, 2,600 to 3,600 kW, 3,000 to 3,800 kW, 600 to 800 kW, 1,500 to 1,700 kW, 6,300 to 6,800 kW, 2,500 to 3,500 kW, 1,800 to 2,100 kW, 1,200 to 2,800 kW, and 1,500 to 3,000 kW respectively.

The Supplement is to take effect December 20, 1973.

Any person wishing to be heard or to make any protests with reference to such Application should, on or before December 12, 1973, file with the Federal Power Commission, Washington, D.C. 20426, petitions or protests in accordance with the requirements of the Commission's rules of practice and procedure (18 CFR 1.8 or 1.10). All protests filed with the Commission will be considered by it in determining the appropriate action to be taken but will not serve to make the protestants parties to the proceeding. Persons wishing to become parties to a proceeding or to participate as a party in any hearing therein must file petitions to intervene in accordance with the Commission's rules. The Application is on file with the Commission and is available for public inspection.

KENNETH F. PLUMB,
Secretary.

[FR Doc.73-24967 Filed 11-23-73;8:45 am]

[Docket No. E-8463]

DUKE POWER CO.**Notice of Application**

NOVEMBER 15, 1973.

Take notice that on October 29, 1973, Duke Power Company (Applicant) tendered for filing pursuant to section 205 of the Federal Power Act and Part 35 of the Regulations issued thereunder, a June 28, 1973 Supplement to the Electric Power Contract with Crescent Electric Membership Corporation, designated Applicant's Rate Schedule FPC No. 248. The Supplement comprises 10 Exhibits which provide for increases in designated demand at delivery points 1, 2, 3, 4, 5, 7, 8, 12, 14, and 15 from 2,800 to 3,700 kW, 3,300 to 3,600 kW, 1,900 to 2,600 kW, 2,500 to 3,800 kW, 2,400 to 2,600 kW, 2,100 to 2,600 kW, 4,100 to 6,300 kW, 1,200 to 2,200 kW, 7,500 to 16,000 kW, and 1,000 to 1,400 kW respectively.

The Supplement is to become effective December 20, 1973.

Any person wishing to be heard or to make any protests with reference to such application should, on or before December 12, 1973, file with the Federal Power Commission, Washington, D.C. 20426, petitions or protests in accordance with the requirements of the Commission's rules of practice and procedure (18 CFR 1.8 or 1.10). All protests filed with the Commission will be considered by it in determining the appropriate action to be taken but will not serve to make the protestants parties to the proceeding. Persons wishing to become parties to a proceeding or to participate as a party in any hearing therein must file petitions to intervene in accordance with the Commission's rules. The Application is on file with the Commission and is available for public inspection.

KENNETH F. PLUMB,
Secretary.

[FR Doc. 73-24966 Filed 11-23-73; 8:45 am]

[Docket No. CP74-119]

EL PASO NATURAL GAS CO.**Notice of Application**

NOVEMBER 15, 1973.

Take notice that on November 1, 1973, El Paso Natural Gas Company (Applicant), P.O. Box 1492, El Paso, Texas 79978, filed in Docket No. CP74-119 an application pursuant to section 7(c) of the Natural Gas Act for a certificate of public convenience and necessity authorizing the construction and operation of certain tap facilities for use in the sale and delivery of natural gas to Pioneer Natural Gas Company (Pioneer) and Southern Union Gas Company (Southern) for resale to three right-of-way grantors on Applicant's Southern Division System, all as more fully set forth in the application which is on file with the Commission and open to public inspection.

Applicant proposes to install three taps for delivery of gas to Pioneer and Southern for resale and delivery to three right-of-way grantors who, as partial consider-

ation for the right-of-way easements granted Applicant reserved the right to gas service and now request said service. The application states the proposed delivery points are situated on Applicant's Southern Division System in Parmer and Pecos Counties, Texas, and Mohave County, Arizona. Applicant states said right-of-way grantors' easement reservations generally restrict this right to service for domestic and irrigation purposes only. Applicant estimates total annual gas requirements to serve said taps will be 5,981 Mcf through the 1975-76 heating season with total estimated peak day deliveries of 34 Mcf. Applicant states that such sales and deliveries will be made in accordance with existing service agreements and in conformity with the priorities of service and curtailment provisions as established in the proceedings now pending in Docket No. RP72-6.¹ Applicant states further that the subject sales will be made at those rates contained in rate schedules on file with the Commission as Applicant's Gas Tariff, Original Volume No. 1, or applicable superseding tariff.

The estimated cost of the proposed facilities is \$2,620 which will be financed through use of working funds.

Any person desiring to be heard or to make any protest with reference to said application should on or before December 10, 1973, file with the Federal Power Commission, Washington, D.C. 20426, a petition to intervene or a protest in accordance with the requirements of the Commission's rules of practice and procedure (18 CFR 1.8 or 1.10) and the regulations under the Natural Gas Act (18 CFR 157.10). All protests filed with the Commission will be considered by it in determining the appropriate action to be taken but will not serve to make the protestants parties to the proceeding. Any person wishing to become a party to a proceeding or to participate as a party in any hearing therein must file a petition to intervene in accordance with the Commission's rules.

Take further notice that, pursuant to the authority contained in and subject to the jurisdiction conferred upon the Federal Power Commission by sections 7 and 15 of the Natural Gas Act and the Commission's rules of practice and procedure, a hearing will be held without further notice before the Commission on this application if no petition to intervene is filed within the time required

¹ An interim emergency curtailment plan was prescribed by the Commission in its Opinion No. 634, El Paso Natural Gas Company, Docket No. RP72-6, and order issued October 31, 1972 (48 FPC -----); Opinion No. 634-A, order clarifying opinion and denying stay and rehearing, issued December 15, 1972 (48 FPC -----); order issued February 7, 1973 (49 FPC -----), denying rehearing of interim curtailment plan; order issued March 7, 1973 (49 FPC -----), denying rehearing, order issued October 18, 1973 (50 FPC -----), extending operation of interim curtailment plan, prescribed by Opinion No. 634, to remain in full effect and force pending further action of the Commission on a permanent curtailment plan.

herein, if the Commission on its own review of the matter finds that a grant of the certificate is required by the public convenience and necessity. If a petition for leave to intervene is timely filed, or if the Commission on its own motion believes that a formal hearing is required, further notice of such hearing will be duly given.

Under the procedure herein provided for, unless otherwise advised, it will be unnecessary for Applicant to appear or be represented at the hearing.

KENNETH F. PLUMB,
Secretary.

[FR Doc. 73-24969 Filed 11-23-73; 8:45 am]

[Docket No. CP74-111]

NORTHERN NATURAL GAS CO.**Notice of Application**

NOVEMBER 16, 1973.

Take notice that on October 26, 1973, Northern Natural Gas Company operating as its Peoples Natural Gas Division (Applicant), 2223 Dodge Street, Omaha, Nebraska 68102, filed in Docket No. CP74-111 an application pursuant to section 7(c) of the Natural Gas Act for a certificate of public convenience and necessity authorizing the construction and operation of a 600 horsepower compressor station in Dallam County, Texas, on Applicant's existing Bivins-Clayton pipeline system to replace a previously authorized 300 horsepower compressor unit at another point in Dallam County and to increase the operating pressure of said system from 150 psig to 300 psig, all as more fully set forth in the application which is on file with the Commission and open to public inspection.

By Commission order issued September 22, 1972, in Docket No. CP72-225 Applicant was authorized, among other things, to construct and operate a leased 300 horsepower compressor unit on its Bivins-Clayton pipeline system in Dallam County for peak period use in providing for the delivery of gas volumes to meet the irrigation pump engine fuel requirements of rural customers during the irrigation season. Applicant now seeks authorization to construct and operate a 600 horsepower replacement compressor station approximately 27 miles upstream from the present leased unit site also in Dallam County. Applicant states this increased compression capability and new location will allow for greater operational flexibility and provide reliable and adequate service to all downstream customers.

Applicant further requests authorization to increase the maximum operating pressure of its 86.5-mile 22-inch Bivins-Clayton pipeline system from 150 psig to 300 psig in order to achieve maximum operational benefits afforded by the proposed compression station. Applicant states increased pressure is required to meet peak period demands and that Applicant will conduct necessary pipeline pressure tests and upgrade pipeline, as required, to qualify for operation at pressures up to 300 psig.

Estimated cost of the proposed facility is \$68,471, which will be financed from cash on hand.

Any person desiring to be heard or to make any protest with reference to said application should on or before December 10, 1973, file with the Federal Power Commission, Washington, D.C. 20426, a petition to intervene or a protest in accordance with the requirements of the Commission's rules of practice and procedure (18 CFR 1.8 or 1.10) and the regulations under the Natural Gas Act (18 CFR 157.10). All protests filed with the Commission will be considered by it in determining the appropriate action to be taken but will not serve to make the protestants parties to the proceeding. Any person wishing to become a party to a proceeding or to participate as a party in any hearing therein must file a petition to intervene in accordance with the Commission's rules.

Take further notice that, pursuant to the authority contained in and subject to the jurisdiction conferred upon the Federal Power Commission by Sections 7 and 15 of the Natural Gas Act and the Commission's rules of practice and procedure, a hearing will be held without further notice before the Commission on this application if no petition to intervene is filed within the time required herein, if the Commission on its own review of the matter finds that a grant of the certificate is required by the public convenience and necessity. If a petition for leave to intervene is timely filed, or if the Commission on its own motion believes that a formal hearing is required, further notice of such hearing will be duly given.

Under the procedure herein provided for, unless otherwise advised, it will be unnecessary for Applicant to appear or be represented at the hearing.

KENNETH F. PLUMB,
Secretary.

[FR Doc.73-24970 Filed 11-23-73;8:45 am]

[Docket No. E-8252]

NORTHERN STATES POWER CO.

Notice of Extension of Time and Postponement of Prehearing Conference and Hearing

NOVEMBER 7, 1973.

On October 30, 1973, Staff Counsel filed a motion to extend the procedural dates fixed by order issued July 30, 1973, issued in the above-designated matter. The motion states that all parties concur in the above schedule.

Upon consideration, notice is hereby given that the procedural dates are modified as follows:

Staff Service, January 15, 1974.
Intervener Service, January 29, 1974.
Company Rebuttal, February 12, 1974.
Prehearing Conference, February 26, 1974 (10:00 a.m., e.s.t.).
Hearing, February 27, 1974 (10:00 a.m., e.s.t.).

MARY B. KIDD,
Acting Secretary.

[FR Doc.73-24974 Filed 11-23-73;8:45 am]

[Docket No. E-7645]

PUBLIC SERVICE COMPANY OF INDIANA, INC.

Notice of Filing in Compliance With Settlement Agreement

NOVEMBER 15, 1973.

Take notice that on October 26, 1973, Public Service Company of Indiana, Inc. (PSI) filed pursuant to paragraph (c) (page 5) of the Commission's order issued October 17, 1973, in Docket No. E-7645: (i) A revised tariff designated "Public Service Company of Indiana, Inc. FPC Electric Tariff Original Volume No. 1 (2nd Revision)", consisting of Second Revised Sheet Nos. 1 to 3, Third Revised Sheet No. 4 and Second Revised Sheets Nos. 5 to 14 and 19 to 21; and (ii) a revised tariff designated "Public Service Company of Indiana, Inc., FPC Electric Tariff Original Volume No. 2", consisting of Original Sheet Nos. 1 to 21. PSI states that the change is proposed to be effective for service commencing February 8, 1972.

Any person desiring to be heard or protest said filing should file a petition to intervene with the Federal Power Commission, 825 North Capitol Street NE., Washington, D.C. 20426, in accordance with the §§ 1.8 and 1.10 of the Commission's rules of practice and procedure (18 CFR 1.8 and 1.10). All such petitions or protests should be filed on or before November 26, 1973. Protests will be considered by the Commission in determining the appropriate action to be taken, but will not serve to make protestants parties to the proceeding. Any person wishing to become a party must file a petition to intervene. Copies of this filing are on file with the Commission and are available for public inspection.

KENNETH F. PLUMB,
Secretary.

[FR Doc.73-24975 Filed 11-23-73;8:45 am]

[Docket No. CP74-102]

TEXAS EASTERN TRANSMISSION CORP.

Notice of Application

NOVEMBER 15, 1973.

Take notice that on November 2, 1973, Texas Eastern Transmission Corporation (Applicant), P.O. Box 2521, Houston, Texas 77001, filed in Docket No. CP74-121 an application pursuant to section 7(c) of the Natural Gas Act for a certificate of public convenience and necessity authorizing the construction and operation of certain pipeline facilities for the purchase and transportation of natural gas, in interstate commerce from the Vermillion, East Cameron, and West Cameron areas, offshore Louisiana, all as more fully set forth in the application which is on file with the Commission and open to public inspection.

Applicant states it has entered into advance payment agreements with Union Oil Company of California and Texas Eastern Exploration Co. dated April 3, 1971, and July 5, 1971, respectively, covering their interests in oil and gas leases on, among others, Block 147 and Block

201, Vermillion Area, Block 222, East Cameron Area, and Block 513, West Cameron Area, all offshore Louisiana. Applicant has the right to purchase all of their share, totaling 64.17 percent, of the gas to be produced from the subject blocks. The application states further that on October 14, 1971, Applicant entered into advance payment agreements with the Signal Oil and Gas Company, Louisiana Land and Exploration Company, Amerada Hess Corporation, and Marathon Oil Company. Said agreements allow Applicant the right to purchase all of their gas to be produced from Block 321, East Cameron Area, offshore Louisiana.

In order to attach these additional gas supplies to its system Applicant requests authorization to construct and operate the following facilities:

(1) Approximately 12.6 miles of 8-inch pipeline extending from the Block 147 Field, Vermillion Area, offshore Louisiana, to a point on Applicant's certificated 12-inch offshore pipeline in Block 163, Vermillion Area, near mile post 12.75, with a capacity without compression of 33,000 Mcf of gas per day, to transport initially 10,000 Mcf of gas per day.

(2) Approximately 7.2 miles of 8-inch pipeline extending from the Block 201 Field, Vermillion Area, to a point on Applicant's certificated 12-inch offshore pipeline in Block 164, Vermillion Area, near mile post 14.25, with a capacity without compression of 33,000 Mcf of gas per day, to transport initially 15,000 Mcf of gas per day.

(3) Approximately 8.25 miles of 12-inch pipeline extending from the Block 222 Field, East Cameron Area, to a point on Applicant's certificated 20-inch offshore pipeline in Block 248, East Cameron Area, South Addition, near mile post 10.0, with a capacity without compression of 80,000 Mcf of gas per day, to transport initially 20,000 Mcf of gas per day.

(4) Approximately 12.4 miles of 16-inch pipeline extending from the Block 321 Field, East Cameron Area, South Addition, to a point on Applicant's certificated 24-inch offshore pipeline in Block 286, East Cameron Area, South Addition, near mile post 43.78, with a capacity without compression of 68,000 Mcf of gas per day, to transport initially 18,000 Mcf of gas per day; and

(5) Approximately 15.3 miles of 20-inch pipeline extending from the Block 513 Field, West Cameron Area, South Addition, to the manifold platform on Applicant's certificated 24-inch offshore pipeline in Block 245, East Cameron Area, South Addition, with a capacity without compression of 206,000 Mcf of gas per day, to transport initially 30,000 Mcf of gas per day.

Applicant alleges that the attachments of additional gas supplies are required to help alleviate the critical gas supply shortage on its system and allow Applicant to fulfill existing commitments to its customers.

Applicant states the total estimated cost of the proposed facilities is \$22,189,000 which will be initially financed by use of Applicant's revolving credit agree-

ment and later permanently financed in accordance with Applicant's general financing policy through issuance of bonds, stocks, or from its general funds, depending on market conditions at that time.

Any person desiring to be heard or to make any protest with reference to said application should on or before December 10, 1973, file with the Federal Power Commission, Washington, D.C. 20426, a petition to intervene or a protest in accordance with the requirements of the Commission's rules of practice and procedure (18 CFR 1.8 or 1.10) and the regulations under the Natural Gas Act (18 CFR 157.10). All protests filed with the Commission will be considered by it in determining the appropriate action to be taken but will not serve to make the protestants parties to the proceeding. Any person wishing to become a party to a proceeding or to participate as a party in any hearing therein must file a petition to intervene in accordance with the Commission's rules.

Take further notice that, pursuant to the authority contained in and subject to the jurisdiction conferred upon the Federal Power Commission by sections 7 and 15 of the Natural Gas Act and the Commission's rules of practice and procedure, a hearing will be held without further notice before the Commission on this application if no petition to intervene is filed within the time required herein, if the Commission on its own review of the matter finds that a grant of the certificate is required by the public convenience and necessity. If a petition for leave to intervene is timely filed, or if the Commission on its own motion believes that a formal hearing is required, further notice of such hearing will be duly given.

Under the procedure herein provided for, unless otherwise advised, it will be unnecessary for Applicant to appear or be represented at the hearing.

KENNETH F. PLUMB,
Secretary.

[FR Doc. 73-24965 Filed 11-23-73; 8:45 am]

[Docket No. E-8475]

PUBLIC SERVICE CO. OF NEW HAMPSHIRE
Notice of Proposed Change in Rates

NOVEMBER 20, 1973.

Take notice that on November 5, 1973 Public Service Company of New Hampshire (New Hampshire) tendered for filing Exhibit C, 5th Revised Sheet No. 1 to Rate Schedule FPC No. 50, Agreement New Hampshire Electric Cooperative, Inc. for Transmission Service at Wholesale for Resale.

New Hampshire states the proposed revised sheet amends the currently effective Exhibit C, Sheet No. by changing the Nominal Delivery Voltage and Nominal Metering Voltage of the New Durham delivery point from 7.2/12.47 KV to 19.9/34.5 KV. New Hampshire states that the changes are necessary since New Hampshire had to upgrade the voltage level on its distribution circuit 12W2 out of Farmington substation as a result

of load growth. Furthermore, New Hampshire states that the proposed changes would decrease revenues approximately \$19,705 for the twelve month period ending August 31, 1974. Finally, New Hampshire requests that the Commission waive the normal 30 day notice requirement and permit the proposed change to become effective as of September 6, 1973.

Any person desiring to be heard or to protest said application should file a petition to intervene or protest with the Federal Power Commission, 825 North Capitol Street, Washington, D.C., 20426, in accordance with §§ 1.8 and 1.10 of the Commission's rules of practice and procedure (18 CFR 1.8, 1.10). All such petitions or protests should be filed on or before November 26, 1973. Protests will be considered by the Commission in determining the appropriate action to be taken, but will not serve to make protestants parties to the proceeding. Any person wishing to become a party must file a petition to intervene. Copies of this application are on file with the Commission and are available for public inspection.

KENNETH F. PLUMB,
Secretary.

[FR Doc. 73-25127 Filed 11-23-73; 11:10 am]

FEDERAL TRADE COMMISSION
BUREAU OF CONSUMER PROTECTION
Internal Reorganization

Notice is hereby given that the Federal Trade Commission has realigned responsibilities in its Bureau of Consumer Protection for the purpose of meeting the objectives of better allocation of resources, including the Commission's rulemaking authority, special emphasis on emerging areas of consumer protection work, and improved management in handling special statutes administered by the Federal Trade Commission.

The realignment of responsibility in the Bureau of Consumer Protection is as follows:

1. *Abolition of the Division of Rules and Guides.* Responsibility for the development of rules is delegated to the operating divisions, with the present Assistant Director for Rules and Guides continuing in the role of conducting the rulemaking hearings as in the past with the aid of a small staff as Special Assistant Director for Rulemaking.

2. *Division of Marketing Practices.* Assumes the duties of the present Division of General Litigation and, in addition, to focus on warranty rulemaking under section 5 and the pending warranty legislation, undertaking the development of a series of trade regulation rules (or, if appropriate, cases or guides) governing warranty terms, disclaimers, performance, and the like.

Affirmative disclosure of vital product information also falls within the domain of the Division of Marketing Practices—including such matters as the Octane Rule, "Jumens," and other aspects of the Affirmative Disclosure Analytical Program Guide (APG).

3. *Division of Special Projects.* The Division of Evaluation is recast from its role as an adjunct to the Director's Office, with substantive responsibility to develop the "unfairness" doctrine; to consider itself as the task force for applying the S & H doctrine to areas of alleged consumer oppression as well as a broad range of alleged abusive practices used by certain segments of the economy which have not yet been dealt with by the Commission. The review, planning, and evaluation work presently carried out by the Evaluation Division will be done either in the Bureau Director's Office or by the operating divisions (including Special Projects) as the Bureau Director may decide.

4. *Division of Special Statutes.* The Division of Consumer Credit and Special Projects is reconstituted as the Division of Special Statutes with enforcement responsibility for the Truth in Lending Act, the Fair Credit Reporting Act, the Fair Packaging and Labeling Act, the Textile Fiber Products Identification Act, the Wool and Fur Products Labeling Acts, and other special legislation within the Commission's jurisdiction; and the responsibility for enforcement of some of the trade regulation rules (Care Labeling, for example).

5. *Division of National Advertising.* In addition to present responsibilities, this Division has rulemaking responsibilities, including the development of affirmative disclosure rules in the drug, nutrition and cosmetic areas.

6. *Divisions of Compliance, Consumer Education, and Scientific Opinions.* These Divisions remain unchanged.

By direction of the Commission dated July 10, 1973.

[SEAL] CHARLES A. TOBIN,
Secretary.

[FR Doc. 73-24963 Filed 11-23-73; 8:45 am]

GENERAL SERVICES
ADMINISTRATION
EXECUTIVE BRANCH POSITION FOR
R&D CENTERS
Notice for Comment

The Office of Management and Budget, in memorandums to Heads of Executive Departments and Agencies on December 7, 1972, and on March 19, 1973, established and outlined plans for coordination of executive branch efforts in response to the Commission on Government Procurement (COGP) report. Interagency task groups, made up of assigned lead and participating agencies, were formed to examine and recommend an executive branch position on each of the 149 COGP recommendations. Direction of executive branch efforts on COGP matters is a function which was transferred to the General Services Administration (GSA) by Executive Order 11717 on May 9, 1973.

The following is a task group proposal for an executive branch position on Recommendation B-5 of the COGP report relating to Federally Funded Research and Development Centers (FFRDC's). FFRDC's are operated by nonprofit

organizations such as universities and independent research institutes or by nonprofit corporations formed solely to operate specific centers. They operate under long-term commitments to Federal agencies to perform or administer R&D, systems management, or study and analysis. Exceptions to this generality are the Government Owned Contractor Operated facilities of the Atomic Energy Commission that perform R&D and can be classified as FFRDC's. This proposed position is the working product of the task group and does not represent the official views of GSA or any other agency of the executive branch.

The purpose of this notice is to offer an early opportunity for public comment on the task group proposal on COGP Recommendation B-5. The proposal is simultaneously being considered by appropriate agencies for their official views. Interested persons should submit their comments to the Acting Director for Procurement Management; Office of Federal Management Policy; GSA; 18th and F Streets NW.; Washington, D.C. 20405. To be given consideration, written comments must be submitted not later than January 25, 1973.

COGP Recommendation B-5: "Continue the option to organize and use FFRDC's to satisfy needs that cannot be satisfied effectively by other organizational resources. Any proposal for a new FFRDC should be reviewed and approved by the agency head; and special attention should be given to the method of termination, including ownership of assets, when the need for the FFRDC no longer exists. Existing FFRDC's should be evaluated by the agency head periodically (perhaps every three years) for continued need."

TASK GROUP PROPOSAL FOR AN EXECUTIVE BRANCH POSITION ON COGP RECOMMENDATION B-5 (SUMMARY)

Proposed Position: The task group concurred in, and recommended adoption of, COGP Recommendation B-5. Each Federally Funded Research and Development Center (FFRDC) should be monitored on a continuing, periodic basis with detailed reviews being conducted each year during the budget review process. A designated individual in each agency should be specifically charged with responsibility of overall FFRDC policy. This responsibility includes the continual review of the need for and the methods of related circumstances of termination when the need for the institution no longer exists.

Proposed Implementation: The task group believes that adequate guidance should be available for proper control of so important a facet of the Governmental/Industrial/university complex as that represented by the FFRDC community. Toward that end, the enlightenment of future users, and the continued proper management of existing FFRDC resources, the task group recommends implementation of the following proposed

agency guidelines in the form of a Government-wide issuance:

DRAFT

AGENCY-WIDE GUIDANCE FOR ADMINISTRATIVE REVIEW OF ESTABLISHMENT AND CONTINUANCE OF FEDERALLY FUNDED RESEARCH AND DEVELOPMENT CENTERS

DRAFT

Subject: Establishment and Use of FFRDC's.

The establishment and use of Federally Funded Research and Development Centers (FFRDC's) has provided Federal agencies with research and analysis capabilities that could not be obtained through other organizational resources. The establishment of such centers normally involves commitments on the part of the sponsoring agency to provide continuity of the center's program through funding of its efforts. In addition, some degree of supervision of the center's activities and an equitable method of termination of the program and disposition of the center's assets is required.

The purpose of this memorandum is to establish criteria and conditions for the establishment of such centers and to provide periodical review for continued need by the sponsoring agency.

Establishment:

Prior to establishment any proposed FFRDC should be reviewed and approved by the agency head. This review should include a determination:

That no existing organizational structure can reasonably be expected to meet agency needs and that the market would not develop such capability under normal competitive forces;

That the establishment and use of an FFRDC offers a distinct advantage to the nation when compared to other organizational arrangements that could be established to accomplish the same purpose;

That a suitable method for termination of the center has been included in the proposal for establishment of the center.

Where the agency anticipates a continuing need for the services of the FFRDC, special justification should be provided for the establishment of the center in preference to development of in-house capability by the agency.

Periodic Review:

Each agency head should establish mechanisms to assure that existing FFRDC's are subject to periodic review within the sponsoring agency. This review should examine:

Whether the need for the center continues to exist;

The appropriateness of continued use of the FFRDC when compared to alternative organizational structures;

The performance and effectiveness of the FFRDC in meeting the need;

The management of the FFRDC to assure a cost-effective program aimed at meeting national objectives.

Although such review should normally be a part of the annual planning/budget-

ing process for all programs, the special conditions and need which justified the use of an FFRDC should be re-examined on a regular basis. The responsibility for determining the justification for establishment or continued use of an FFRDC remains within the sponsoring agency, and it is expected that each agency will develop an appropriate review mechanism within its own management structure.

After careful consideration of the views of Executive Departments and Agencies and all other interested parties responding to this request for comments, an executive branch position and implementation will be formulated.

Dated at Washington, D.C., on November 15, 1973.

HAROLD S. TRIMMER, JR.,
Associate Administrator for Office of Federal Management Policy.

[FR Doc.73-24933 Filed 11-23-73;8:45 am]

NATIONAL HEALTH RESOURCES ADVISORY COMMITTEE

Notice of Meeting

Notice is hereby given, pursuant to the Federal Advisory Committee Act, Pub. L. 92-463, that the next meeting of the Presidentially-appointed National Health Resources Advisory Committee will be held December 13-14, 1973, at the U.S. Atomic Energy Commission, Oak Ridge, Tennessee.

The subject of the meeting will be Federal Emergency Health Preparedness Activities. It will be the third annual comprehensive review of the manner in which the Federal departments and agencies are carrying out their assigned responsibilities for emergency health preparedness. Officials concerned with health and medical matters of various Federal departments and agencies will participate in the meeting.

The meeting will be open to the public from 9 a.m. to 12:15 p.m. on December 13, 1973, and from 9 a.m. to 12 Noon and from 1 p.m. to 3 p.m. on December 14, 1973.

Due to space and transportation limitations, a tour of the Atomic Energy Commission's Oak Ridge facilities from 1:30 p.m. to 5:30 p.m. on December 13, 1973, to be conducted in connection with the meeting, cannot be open to the public.

In order to assure adequate seating arrangements, persons planning to attend are asked to notify Frederick J. Haase, Staff Director, telephone 202/343-9228, as soon as possible.

Dated: November 15, 1973.

LESLIE W. BRAY, JR.,
Director, Office of Preparedness,
General Services Administration.

[FR Doc.73-24945 Filed 11-23-73;8:45 am]

NATIONAL ADVISORY COUNCIL ON THE EDUCATION OF DISADVANTAGED CHILDREN

PUBLIC MEETING

Notice of Public Meeting of the National Advisory Council on the Education of Disadvantaged Children.

Notice is hereby given, Pub. L. 92-463, that the next meeting of the National Advisory Council on the Education of Disadvantaged Children will be held at 6:00 p.m.-10:00 p.m., December 5, 1973 and from 9:00 a.m.-4:00 p.m., December 6, 1973, located at 425 13th Street NW., Suite 1012, Washington, D.C. 20004.

The National Advisory Council on the Education of Disadvantaged Children is established under section 148 of the Elementary and Secondary Act (20 U.S.C. 2411) to advise the President and the Congress on the effectiveness of compensatory education to improve the educational attainment of Disadvantaged Children.

This meeting is called to discuss individual and subcommittee activities, to develop a draft of the 1974 Annual Report, and to monitor progress on research for the annual report.

Because of limited space for the public meeting of December 5 and 6, all persons wishing to attend should call for reservations at Area Code 202/382-6945 by December 2, 1973.

Records shall be kept of all Council proceedings and shall be available for public inspection at the Office of the National Advisory Council on the Education of Disadvantaged Children, located in Suite 1012, 425 13th Street NW., Washington, D.C. 20004.

Signed at Washington, D.C. on November 16, 1973.

ROBERTA LOVENHEIM,
Executive Director.

[FR Doc. 73-25093, Filed 11-23-73; 8:45 am]

NATIONAL FOUNDATION ON THE ARTS AND THE HUMANITIES

National Endowment for the Arts DANCE ADVISORY PANEL

Notice of Meeting

Pursuant to section 10(a)(2) of the Federal Advisory Committee Act (Pub. L. 92-463), notice is hereby given that a meeting of the Dance Advisory Panel to the National Council on the Arts will be held at 9:00 a.m. on December 13, 1973, at the Motion Picture Association Screening Room, 16th and I Streets NW., Washington, D.C., 8:00 p.m. on December 13, 1973, in the First Floor Conference Room, Shoreham Building, 806 15th Street NW., Washington, D.C., 9:00 a.m. on December 14, 1973, in the First Floor Conference Room, Shoreham Building, 806 15th Street NW., Washington, D.C., 8:30 p.m. on December 14, 1973, in the First Floor Conference Room, Shoreham Building, 806 15th Street NW., Washington, D.C. and at 9:30 a.m. on December 15, 1973, in the First Floor Conference Room, Shoreham Building, 806 15th Street NW., Washington, D.C.

The meeting will be open to the public from 9:00 a.m. to 10:30 p.m. on December 13, 1973, and from 9:00 a.m. to 6:30 p.m. on December 14, 1973, on a space available basis. Accommodations are limited. The remaining sessions of this meeting on December 14, 1973, and December 15, 1973, are for the purpose of Panel review, discussion, evaluation, and recommendation on applications for financial assistance under the National Foundation on the Arts and the Humanities Act of 1965, as amended, including discussion of information given in confidence to the agency by grant applicants. In accordance with the determination of the Chairman published in the FEDERAL REGISTER of January 10, 1973, these sessions, which involve matters exempt from the requirements of public disclosure under the provisions of the Freedom of Information Act (5 U.S.C. 552(b) (4), (5), and (6)), will not be open to the public.

Further information with reference to this meeting can be obtained from Mrs. Luna Diamond, Advisory Committee Management Officer, National Endowment for the Arts, 806 15th Street NW., Washington, D.C. 20506, or call (202) 382-5871.

PAUL BERMAN,
Director of Administration, National Foundation on the Arts and the Humanities.

[FR Doc. 73-24946 Filed 11-23-73; 8:45 am]

NATIONAL COUNCIL ON THE ARTS

Notice of Meeting

Pursuant to section 10(a)(2) of the Federal Advisory Committee Act (Pub. L. 92-463), notice is hereby given that a meeting of the National Council on the Arts will be held at 9:00 a.m. on November 30, and 9:00 a.m. on December 1, 1973, in the 1st floor conference room of the Shoreham Building, 806 15th Street, Washington, D.C.

This meeting is for the purpose of Council review, discussion, evaluation, and recommendation on applications for financial assistance under the National Foundation on the Arts and Humanities Act of 1965, as amended, including discussion of information given in confidence to the agency by grant applicants. In accordance with the determination of the Chairman published in the FEDERAL REGISTER of January 10, 1973, these sessions involving matters exempt from the requirements of public disclosure, under the provisions of the Freedom of Information Act (5 U.S.C. 552(b) (4), (5) and (6)), will not be open to the public.

Further information with reference to this meeting can be obtained from Mrs. Luna Diamond, Advisory Committee Management Officer, National Endowment for the Arts, Washington, D.C. 20506, or call Area Code (202) 382-5871.

PAUL BERMAN,
Director of Administration, National Foundation on the Arts and the Humanities.

[FR Doc. 73-24947 Filed 11-23-73; 8:45 am]

NATIONAL SCIENCE FOUNDATION

[Experiment No. 5]

EXPERIMENTAL R&D INCENTIVES PROGRAM

Medical Instrumentation Experiment Announcement

I. Background. The primary purpose of the Experimental R&D Incentives Program is to identify and test Federal incentives for accelerating the application of new science and technology to productive application.¹

A. Subject problem. One of the areas having a recognized need for such incentives is that of biomedical instrumentation and devices. The long acceptance time presently characteristic of this market (and the resulting effect on return on R&D investment) has caused many of the nation's high technology firms to back away from biomedical engineering in general, while those in the business are consciously led to pace their R&D investment with the slowly developing market—rather than available technical capabilities.

The long acceptance time of this market is believed to result in large part from the lack of an organized procedure for conducting clinical validation tests.² There is currently no government agency directly addressing this problem.

B. Subject case. This situation is well illustrated by the current status of sonographic instruments. These instruments are inherently capable of producing high-quality images of internal tissue organs and are expected to have an enormous impact on diagnostic medicine. At the present time, government-supported organizations in several foreign countries are moving rapidly ahead on the commercialization of this new medical instrument. Commercial exploitation in the U.S. has been notably less aggressive.

C. Experiment initiation. In view of the recognized need and the strong social benefits inherent in this field, the Foundation, through its Experimental R&D Incentives Program, plans to use ultrasonic imaging as a test case on which to try a Federal incentive for reducing acceptance time in the medical instrumentation field. The Foundation has undertaken to lay the groundwork for such a test by sponsoring a worldwide survey leading to the establishment of:

1. A current state-of-the-art summary;
2. A specification for an instrument which, it is believed, can be produced in the United States within two years, and
3. A research agenda leading towards a second-generation capability at a more distant future date.

The survey team has now delivered its findings to the Foundation.³

These include:

1. Using present laboratory rigs and first generation commercial equipment,

¹ See Program Announcement NSF 72-26.

² An Assessment of Industrial Activity in the Field of Biomedical Engineering, National Academy of Engineering, Washington, D.C., 1971.

³ Full report will be filed with NTIS when available.

imaging of sufficient quality to delineate the limbs and vital features of the early fetus, of malignant growth, and of vascular deposition has been demonstrated. At present, images are slowly developed on a direct view storage tube using a single transducer B-scan. The image quality is typically two-tone, and involves little or no signal processing. As such, the images are crude, but already sufficiently recognizable to be useful for diagnostic purposes.

2. On the basis of technology already in hand, it should be possible within two years to develop experimental instruments capable of real-time images of greatly improved quality.

3. Through accumulation of a bank of tissue signal characteristics, it should be possible in a somewhat more extended period of time to obtain pathological determination of tissue characteristics through this non-invasive (in a surgical sense) technique.

D. *Choice of type of incentive.* The question of what type of incentive is appropriate under differing circumstances is one that has been under study within the Incentives Program since the outset of the program. There is no recognized literature on this subject. At this time, it is believed that two characteristics of any given market situation play a primary role in determining what type and degree of Government participation is appropriate. These are end "benefits" i.e., the nature of the "payoff" of the innovation, e.g., economic (sometimes referred to as private) as distinguished from social (sometimes referred to as public); and the degree of recoverability of the necessary "R&D investment," in particular, whether the R&D is "recoverable" or "nonrecoverable." These two key situation descriptors define four primary situations; including for example, a situation in which the benefits are largely social, yet the necessary R&D investment is recoverable in the normal market process.

Since medical instrumentation does in fact get developed, albeit slowly, the subject of this experiment appears to be of this latter type. The most appropriate government contribution to achieve the desired social objectives is therefore believed to be that of encouraging the existing market system to operate more rapidly; which, in the area of medical instrumentation and devices, is believed to mean, finding a way to contribute to a reduction in acceptance time. If this can be done, manufacturers will hopefully find it attractive to increase their R&D expenditure and thereby their rate of development in this field.

II. *Planned experiment—A. General.* To accomplish the above, the National Science Foundation, in cooperation with the Veterans Administration, plans to test an incentive package in which the Government will:

Establish a performance specification—based on existing technical capabilities, and

Plan and fund a clinical validation program which will be initiated as soon as such instruments become available.

B. *Specific.* The specific experiment will proceed as follows:

1. The Foundation is herewith announcing a target specification which it believes to be within the existing capabilities of U.S. firms. It is intended that this specification be a minimum performance specification in no way restricting the method of implementation. It is expected that each participant will, for competitive reasons, endeavor to exceed the specification in one or more areas.

2. Ninety (90) days hence, the Foundation will sponsor an experiment design and specification review conference at which the rationale for the target specification, and the nature of the clinical validation program will be presented. Each organization which wishes to participate in this conference is asked to register within the next sixty (60) days using forms available from NSF. Those so registered will be notified of the time and place of the conference. At this conference the Foundation will review the rationale behind the specification and the general design of the program.

3. Written comments supporting proposed changes in the specification will be accepted up to fifteen (15) days after the above-noted conference.

4. The final specification will be issued approximately thirty (30) days after the conference. It is the intent that no further changes will be made in the specification. However, should it later become apparent that the specification has created a serious problem, the Foundation will sponsor another conference of those participants who have signed participation agreements at which the advantages and consequences of a further change will be considered.

5. All organizations who wish to be eligible to have their instruments included in the subsequent clinical validation program must sign a participation agreement (see section V) within thirty (30) days of the issuance of the final specification. Copies of this agreement will be distributed at the specification review conference.

6. As each participant is determined by the Foundation to have met the specification with at least an experimental model⁴ he will be invited to submit, on a loan basis, one or more developmental models⁵ thereof for inclusion in the validation program. Developmental models of all manufacturers' instruments meeting the target specification, delivered within one year of the delivery of the first developmental model so obtained, will be accepted for inclusion in the program. After delivery of the first model meeting all requirements of the specification, the Foundation in cooperation with the Veterans Administration, will consider accepting for use in the validation program special purpose instruments meeting the safety and image

⁴ As defined by paragraph 6.3.14.2 of MIL-E-5400H.

⁵ Instruments submitted for use in the validation program must, as a minimum, qualify as "developmental models" as defined in section 3.2 of the specification set forth in Appendix A.

quality requirements of the specification, but not necessarily meeting the field of view and functional requirements not pertinent to the special application. The Government reserves the right to accept instruments in number and distribution which best satisfy the requirements of an expeditious validation program.

7. The instruments so acquired will be turned over to hospitals throughout the country for clinical evaluation in a program which will be designed and administered by the Veterans Administration in consultation and coordination with the other medical agencies. This program will be designed to validate the technique and not to make evaluations or comparisons between the test instruments. It is hoped that the validation tests can be completed in two years. This program will:

Include other government agencies and non-Federal hospitals;

Be coordinated with FDA with the objective of supplying as much data as possible to satisfy their needs in carrying out their regulatory responsibilities.

Be structured so as to encourage interaction between the medical practitioners and the instrument producers during the clinical test so as to allow upgrading of the instruments as more is learned about the proper use of this new technique.

The Foundation and the Veterans Administration will work with appropriate organizations to organize a training program during the R&D phase of the experiment.

The Foundation reserves the right to cancel the experiment if there are no executed participation agreements within thirty (30) days of the announcement of the final specification, or, if the specification is not met within four (4) years of the release of the final specification.

In selecting this incentive for test, the Foundation has striven to minimize the Federal intervention into the normal market mechanism. Specifically, it is not:

Selecting a specific company and channeling public R&D funds thereto—thus bypassing the normal market selection process and establishing a precedent for dependence on the Government for civil market R&D risk taking.

Conducting tests for the exclusive benefit of one company—instead, the clinical validation of ultrasonic imaging as a diagnostic tool will validate the technique for all producers.

III. *Public policy considerations.* The following public policy questions have been specifically considered in the design of the experiment:

1. *Participation.* The validation program will be limited to instruments designed and produced within the U.S.⁶

2. *Patents.* Since the Government is not contributing in any way to the R&D cost, it will not interfere with the patent rights of participating companies.

3. *Appropriateness.* There are on occasion opportunities for introducing biomedical devices having great social benefits. Health care is an area of accepted national responsibility. Therefore, the

⁶ This excludes licensed end products, but is not intended to interfere with normal technical interchange.

development of techniques by which the Federal Government can accelerate the availability of improved technology in this area is within national policy and program scope.

IV. *Experiment objectives.* The primary questions to be resolved by the proposed experiment are:

1. If the Government sets a target specification and organizes a pre-planned clinical test program, to what extent will the industry initiate the R&D effort necessary to achieve the target specification?

2. Will the initiative of the Government, in planning and executing a pre-planned clinical test program, result in an overall reduction in the time required to bring instrumentation of this type into general use?

V. *Hypothesis.* This experiment is based on the hypothesis that—if the Government establishes an achievable target specification and offers to conduct clinical validation tests of instruments meeting this specification—the industry will make the R&D investment necessary to achieve the specification and the time required to achieve medical acceptance of the resulting instrument will be less than that normally required for new diagnostic instruments.

VI. *Experiment evaluation.* This experiment is not amenable to rigorous control group design. However, similar ongoing measurements and base line data can be developed which will make possible the drawing of at least qualitative conclusions as to the success of the incentive, i.e., the correctness of the hypothesis. Such data will include the following:

1. During the initiation of the experiment, participants will be asked to agree to supply the Foundation with confidential reports on past and future planned and actual R&D investment in sonography. This information will enable the Foundation to measure the R&D investment induced by the offered incentive. Data so obtained will be used publicly only in unidentified industry-wide summaries.

2. During the R&D phase, the Foundation will sponsor a baseline study of the historical experience in the introduction of diagnostic medical equipment.⁷ It will also sponsor mentorship of foreign instrument developments not eligible for the U.S. clinical validation incentive. This information will enable the Foundation to estimate the effect of the incentive on acceptance time.

3. During the course of the experiment, the Foundation will sponsor a study of analogous situations in an attempt to establish the extent of the population to which the results of the experiment are transferable. At present it is believed that the bioengineering market is an extreme case of a more general class of market situations in which a restraining consideration such as safety, high cost, or a lack of competitive

⁷The Foundation intends to solicit proposals for this study in the near future. Organizations desiring to receive this RFP should address a request to the RDI program office.

pressure, combines with a lack of a readily available validation mechanism, to produce a slow acceptance rate. Examples include the marine, utility and municipal equipment markets.

In the final analysis, overall judgments as to the success or failure of the experiment will no doubt be strongly influenced by the before and after comparative sales of U.S. and foreign firms, and the qualitative judgment of the industry itself. Such data will be collected.

VII. *Funding.* The Foundation will commit three (\$3.0) million dollars to the afore-described experiment.

VIII. *Further information.* Those organizations with an interest in the biomedical instrumentation field may receive a copy of the Experiment Announcement and Specification (NSF 73-34) by calling or writing the:

Distribution Section, Administrative Services Office, National Science Foundation, Washington, D.C. 20550, Telephone: (202) 632-4128.

Dated: November 16, 1973.

H. GUYFORD STEVER,
Director.

[FR Doc. 73-24934 Filed 11-23-73; 8:45 am]

SECURITIES AND EXCHANGE COMMISSION

[File No. 81-187]

ARMCO INTERNATIONAL FINANCE CORP.

Notice of Application and Opportunity for Hearing

OCTOBER 30, 1973.

Notice is hereby given that Armco International Finance Corporation (the "Company") has filed an application pursuant to section 12(h) of the Securities Exchange Act of 1934, as amended (the "Exchange Act"), for an order exempting the Company from the reporting provisions of section 13 of the Exchange Act.

Section 12(g) of the Exchange Act requires the registration of the equity securities of every issuer which is engaged in a business affecting interstate commerce, or whose securities are traded by use of the mails or any means or instrumentality of interstate commerce, and on the last day of the fiscal year has total assets exceeding \$1 million and a class of equity securities held of record initially by 500 or more persons. Registration is terminated 90 days after the issuer files a certification with the Commission that the number of holders of the registered class of securities is fewer than 300 persons.

Section 12(h) of the Exchange Act empowers the Commission to exempt, in whole or in part, any issuer or class of issuers from the registration, periodic reporting and proxy solicitation sections of the Exchange Act, if the Commission finds by reason of the number of public investors, amount of trading interest in the securities, the nature and extent of the activities of the issuer, income or assets of the issuer, or otherwise, that such exemption is not inconsistent with the public interest or the protection of investors.

The application of the Company states in part:

The Company, an Ohio corporation, and a wholly-owned subsidiary of Armco Steel Corporation (Armco), an Ohio corporation, was organized by Armco on March 5, 1968 for the principal purpose of obtaining funds for the capital requirements of Armco's international operations in a manner consistent with the Foreign Direct Investment Program of the United States Government. In April 1968 the Company issued in the Euro-dollar market \$15,000,000 principal amount of its 7¼ percent Guaranteed Debentures due 1980 (the "Debentures"). The Debentures are unconditionally guaranteed as to payment of principal, premium, (if any) and interest by Armco.

The Debentures are listed on the Luxembourg Stock Exchange and the New York Stock Exchange and are registered under the Exchange Act. No transactions in the Debentures on the New York Stock Exchange have occurred. As a result of the guarantee by Armco, the significant and material financial statements should be those of Armco rather than those of the Company. Since Armco is subject to the requirements of the Act, the Company's security holders have the benefit of the disclosure and reporting requirements of the Exchange Act as applied to Armco. The Company contends in part therefore that the Debenture holders do not require the protection afforded by the Exchange Act.

For a more detailed statement of the information presented, all persons are referred to said application which is on file in the offices of the Commission at 500 North Capitol Street NW., Washington, D.C.

Notice is further given that any interested person not later than December 7, 1973 may submit to the Commission in writing his views or any substantial facts bearing on this application or the desirability of a hearing thereon. Any such communication or request should be addressed: Secretary, Securities and Exchange Commission, 500 North Capitol Street NW., Washington, D.C. 20549, and should state briefly the nature of the interest of the person submitting such information or requesting the hearing, the reason for such request, and the issues of fact and law raised by the application which he desires to controvert. At any time after said date, an order granting the application may be issued upon request or upon the Commission's own motion.

By the Commission.

[SEAL] SHIRLEY E. HOLLIS,
Acting Secretary.

[FR Doc. 73-24935 Filed 11-23-73; 8:45 am]

VETERANS ADMINISTRATION ADMINISTRATOR'S ADVISORY COMMITTEE ON CEMETERIES AND MEMORIALS

Notice of Meeting

The Veterans Administration gives notice that a meeting of the Administrator's Advisory Committee on Cemeteries and Memorials, authorized by section 1001, Title 38, United States Code, will be held at the Veterans Administration Central

Office, 810 Vermont Avenue NW., Washington, D.C., on November 29 and 30, 1973, at 9:00 a.m. The meeting will be held to conduct routine business.

The meeting will be open to the public up to the seating capacity of the conference room which is about 40 persons. Because of the limited seating capacity and the need for building security, it will be necessary for those wishing to attend to contact Mrs. Charlotte Withers in the office of the Director, National Cemetery System, VA Central Office (phone 202-389-5211) prior to November 29, 1973.

Any interested person may attend, appear before, or file statements with the Committee—which statements, if in written form, may be filed before or after the meeting. Oral statements and/or reports from the public will be heard only between 3:00 p.m. and 5:00 p.m. on November 29, 1973, due to the number of items on the agenda for the meeting.

Dated: November 20, 1973.

By direction of the Administrator.

[SEAL] RUFUS H. WILSON,
Associate Deputy Administrator.
[FR Doc. 73-25002 Filed 11-23-73; 8:45 am]

DEPARTMENT OF LABOR

GREAT PLAINS STATES REGIONAL MANPOWER ADVISORY COMMITTEE

Notice of Meeting

The Great Plains States Regional Manpower Advisory Committee will meet at Breech Academy, Overland Park, Kansas on December 3 and 4, 1973. The first Regional Manpower Advisory Committee was appointed by the Secretary of Labor in May, 1964. The committee advises the Assistant Regional Director for Manpower and the Department of Health, Education, and Welfare's Regional Director on issues related to Manpower programs authorized by the Manpower Development and Training Act (MDTA) and related legislation.

Members of the committee are chosen from representatives of labor, management, agriculture, education, training, and the public from Region VII. The chairman is Dr. Henry Albers of the University of Nebraska.

At the meeting on December 3rd and 4th the committee will review roles assigned in the various Manpower Revenue Sharing proposals to the segments of the population they represent; identify issues that might be considered by the Secretary of Labor; and discuss possible courses of action for future meetings.

The meeting will start at 1:15 p.m. on December 3rd and adjourn soon after 4:00 p.m. on December 4th. The meeting will be open to the public.

NEAL B. HADSELL,
Assistant Regional Director
for Manpower.

[FR Doc. 73-24939 Filed 11-23-73; 8:45 am]

INTERSTATE COMMERCE COMMISSION

[Notice 392]

ASSIGNMENT OF HEARINGS

NOVEMBER 20, 1973.

Cases assigned for hearing, postponement, cancellation, or oral argument appear below and will be published only once. This list contains prospective assignments only and does not include cases previously assigned hearing dates. The hearings will be on the issues as presently reflected in the Official Docket of the Commission. An attempt will be made to publish notices of cancellation of hearings as promptly as possible, but interested parties should take appropriate steps to insure that they are notified of cancellation or postponements of hearings in which they are interested. No amendments will be entertained after the date of this publication.

MC 124692 Sub 108, Sammons Trucking, is continued to December 10, 1973 (1 week), at Salt Lake City, Utah, Sixth South Travelodge, Executive Room, 161 W. 6th South.

I&S M-27317, Textile Products, Between Southern and Central States, now being assigned hearing January 15, 1974, at the Offices of the Interstate Commerce Commission, Washington, D.C.

I&S M-27316, General Increase, October 1973, Middlewest Motor Freight Bureau, now being assigned hearing January 21, 1974 at the Offices of the Interstate Commerce Commission, Washington, D.C.

MC-117940 Sub 88, Nationwide Carriers, Inc., now assigned December 4, 1973, at New Orleans, La., is canceled and application dismissed.

I&S-M-27312, Restructured Rates and Charges, Central States Territory, I&S-M-27312 Sub 1, Restructured Rates & Charges, Missouri Illinois Traffic Service and I&S-M-27313 Sub 2, Restructured Rates and Charges, Indiana Motor Rate and Tariff Bureau, now being assigned hearing on January 28, 1974, at the Offices of the Interstate Commerce Commission, Washington, D.C.

MC 114211 Sub 187, Warren Transport, Inc.; MC 123048 Sub 222, Diamond Transportation System, Inc. Extension—Wallboard; MC 124174 Sub 92, Momen Trucking Co., Extension Wallboard, now assigned December 3, 1973, at Washington, D.C., is postponed indefinitely.

MC-95540, Sub 868, Watkins Motor Lines, Inc., now assigned December 5, 1973, at New Orleans, La., is canceled and the application is dismissed.

MC-C-7775, Aero Mayflower Transit Company, Inc.—Investigation And Revocation Of Certificates, now being assigned January 21, 1974, at the Offices of the Interstate Commerce Commission, Washington, D.C.

FD 26241 Sub 12, Cleveland and Pittsburgh Railroad Company—Reorganization Proceedings under Section 77 of the Bankruptcy Act, now being assigned hearing January 7, 1974, at the Offices of the Interstate Commerce Commission, Washington, D.C.

MC 138601, Pablo Cabrera & Juan A. Ramos, Dba Mudanzas LaHabana, now being assigned hearing February 11, 1974 (2 days), at Chicago, Ill., in a hearing room to be later designated.

MC 119619 Sub 47, Distributors Service Co., now being assigned hearing February 13, 1974 (3 days), at Chicago, Ill., in a hearing room to be later designated.

MC 108119 Sub 37, E. L. Murphy Trucking Company, now being assigned hearing February 4, 1974 (1 week), at Chicago, Ill., in a hearing room to be later designated.

MC 117574 Sub 220, Daily Express, Inc., is continued to January 8, 1973, at the Offices of the Interstate Commerce Commission, Washington, D.C.

MC-119619 Sub 65, Distributors Service Co., now being assigned hearing February 4, 1974 (2 days), at Chicago, Ill., in a hearing room to be later designated.

MC-107012 Sub 179, North American Van Lines, Inc., now being assigned hearing February 6, 1974 (3 days), at Chicago, Ill., in a hearing room to be later designated.

MC-136512 Sub-2, Space Carriers, Inc., now being assigned hearing February 11, 1974 (1 week), at Chicago, Ill., in a hearing room to be later designated.

MC 111812 Sub 489, Midwest Coast Transport, Inc., now assigned November 29, 1973, at Boston, Mass., is cancelled and transferred to Modified Procedure.

I&S-M-27277, Classification of Plastic Syringes, Nationwide, now being assigned hearing January 17, 1974, at the Offices of the Interstate Commerce Commission, Washington, D.C.

[SEAL] ROBERT L. OSWALD,
Secretary.

[FR Doc. 73-24994 Filed 11-23-73; 8:45 am]

[Notice 396]

MOTOR CARRIER BOARD TRANSFER PROCEEDINGS

Synopses of orders entered by the Motor Carrier Board of the Commission pursuant to sections 212(b), 206(a), 211, 312(b), and 410(g) of the Interstate Commerce Act, and rules and regulations prescribed thereunder (49 CFR Part 1132), appear below:

Each application (except as otherwise specifically noted) filed after March 27, 1972, contains a statement by applicants that there will be no significant effect on the quality of the human environment resulting from approval of the application. As provided in the Commission's Special Rules of Practice any interested person may file a petition seeking reconsideration of the following numbered proceedings on or before December 17, 1973. Pursuant to section 17(8) of the Interstate Commerce Act, the filing of such a petition will postpone the effective date of the order in that proceeding pending its disposition. The matters relied upon by petitioners must be specified in their petitions with particularity.

No. MC-FC-74628. By order of November 16, 1973, Motor Carrier Board approved the transfer to Rajac, Inc., P.O. Box 25, Belle Chasse, La. 70037, of Certificate of Registration No. MC-98807 (Sub-No. 2), issued October 18, 1963, to Bourg Truck Line, Inc., 322 Barrileaux Street, Lockport, La. 70374, evidencing a right to engage in transportation in interstate commerce as described in cer-

tificates Nos. 5010-F and 5010-G dated February 24, 1961, issued by the Public Service Commission of Louisiana.

No. MC-FC-74650. By order of November 19, 1973, the Motor Carrier Board approved the transfer to LaBuda Trucking, Inc., Hazelton, Pa., of the operating rights in Certificates No. MC-127106, MC-127106 (Sub-No. 1), and MC-127106 (Sub-No. 2), issued February 18, 1966, August 15, 1967, and December 10, 1969, respectively to Paul LaBuda, Hazelton, Pa., authorizing the transportation of various commodities from, to and between points and areas in Delaware, Georgia, Indiana, Maryland, New Jersey, New York, North Carolina, Ohio, Pennsylvania, South Carolina, Tennessee, Virginia, West Virginia, and the District of Columbia. Bartel E. Ecker, 605 Citizens Bank Bldg., Hazelton, Pa., 18201, attorney for applicants.

No. MC-FC-74664. By order of November 16, 1973, the Motor Carrier Board approved the transfer to Hobbs Trucking Co., a corporation, Anaheim, Calif., of the certificate in No. MC-119326 (Sub-No. 3), and the Certificate of Registration in No. MC-119326 (Sub-No. 4), both issued December 28, 1966, to Orlo M. Hobbs, Charles W. Hobbs, and Miles P. Nesbitt, a partnership, doing business as Hobbs Trucking Co., Anaheim, Calif., the former authorizing the transportation of beans, dry beans, news-print paper, canned fruits and vegetables, canned juices, jams and jellies, citrus fruits, and fertilizers, from and to various specified points in California, and the latter evidencing a right of the holder to engage in transportation in interstate or foreign commerce within the limits of certificate No. 60546, dated August 9, 1960, and transferred pursuant to No. 70353, dated February 15, 1966, issued by the California Public Utilities Commission. R. Y. Schureman, 1545 Wilshire Boulevard, Los Angeles, Calif. 90017, attorney for applicants.

No. MC-FC-74698. By order of November 19, 1973, the Motor Carrier Board approved the transfer to Midwest Moving & Storage Company, Inc., Jefferson City, Mo., of the operating rights in Certificate No. MC-55823 issued August 24, 1955, to Arthur E. Blaser, Jr., doing business as Midwest Moving and Storage Company, Jefferson City, Mo., authorizing the transportation of household goods, between points in Osage, Maries, Moniteau, Cole, and Gasconade Counties, Mo., on the one hand, and, on the other, points in Wyandotte County, Kans., and between points in Cole County, Mo., on the one hand, and, on the other, points in Arkansas, Kansas, Iowa, Nebraska, Illinois, Indiana, Ohio, Tennessee, Kentucky, Virginia, Colorado, and the District of Columbia. Rufus H. Lawson, 2400 Northwest 23rd Street, P.O. Box 75124, Oklahoma City, Okla. 73107, attorney for applicants.

No. MC-FC-74720. By order of November 16, 1973, the Motor Carrier Board, approved the transfer to Herzog Trucking Company, Inc., Honesdale, Pa.,

of various certificates under docket series No. MC-97009 issued to Vincent J. Herzog authorizing the transportation of general commodities and certain specified commodities from, to, and between points in Pennsylvania, New York, and New Jersey. Mr. George A. Olsen, registered practitioner, 69 Tonnele Avenue, Jersey, N.J. 07306.

No. MC-FC-74779. By order of November 19, 1973, the Motor Carrier approved the transfer to Sparta-LaCrosse Truck Lines, Inc., Sparta, Wis., of Certificate No. MC-65210 issued August 11, 1952, to Ellis R. Hohn, Jr., doing business as Sparta-LaCrosse Truck Line, Sparta, Wis., authorizing the transportation of general commodities, with exceptions, between Sparta, LaCrosse, Bangor, and West Salem, Wis. Mr. William J. Sauer, attorney at law, 212 First Federal Building, P.O. Box 994, LaCrosse, Wis. 54601.

No. MC-FC-74782. By order entered November 16, 1973, the Motor Carrier Board approved the transfer to Braun's Express, Inc., Medway, Mass. of the operating rights set forth in Certificate of Registration No. MC-120808 (Sub-No. 1), issued January 22, 1964, to Blinn, Morrill Company, Charlestown, Mass., evidencing a right to engage in transportation in interstate or foreign commerce of general commodities anywhere within the Commonwealth of Massachusetts. George C. O'Brien, 15 Court Square, Boston, MA 02108, attorney for transferee, and James C. Fullerton, 8 Grove St., Wellesley, Mass. 02181, attorney for transferor.

[SEAL] ROBERT L. OSWALD,
Secretary.

[FR Doc.73-24993 Filed 11-23-73; 8:45 am]

[Notice 397]

MOTOR CARRIER BOARD TRANSFER PROCEEDINGS

Synopses of orders entered by Division 3 of the Commission pursuant to sections 212(b), 206(a), 211, 312(b), and 410(g) of the Interstate Commerce Act, and rules and regulations prescribed thereunder (49 CFR Part 1132), appear below:

Each application (except as otherwise specifically noted) filed after March 27, 1972, contains a statement by applicants that there will be no significant effect on the quality of the human environment resulting from approval of the application. As provided in the Commission's general rules of practice any interested person may file a petition seeking reconsideration of the following numbered proceedings on or before December 26, 1973. Pursuant to section 17(8) of the Interstate Commerce Act, the filing of such a petition will postpone the effective date of the order in that proceeding pending its disposition. The matters relied upon by petitioners must be specified in their petitions with particularity.

No. MC-FC-74639. By order of November 16, 1973, Division 3, acting as an Appellate Division, approved the transfer to Albert C. F. Baylor, Phila., Pa., of

Certificate No. MC-78890 issued to Robert J. Patience, Phila., Pa., authorizing the transportation of: Household Goods, as defined by the Commission, between Phila., Pa., on the one hand, and, on the other, New York, N.Y., and points in New Jersey, Delaware, and Maryland. Edwin L. Scherlis, 15th & Locusts Sts., Phila., Pa. 19102, attorney for applicants.

[SEAL] ROBERT L. OSWALD,
Secretary.

[FR Doc.73-24992 Filed 11-23-73; 8:45 am]

[Notice 156]

MOTOR CARRIER TEMPORARY AUTHORITY APPLICATIONS

NOVEMBER 15, 1973.

The following are notices of filing of application, except as otherwise specifically noted, each applicant states that there will be no significant effect on the quality of the human environment resulting from approval of its application, for temporary authority under section 210a(a) of the Interstate Commerce Act provided for under the new rules of Ex Parte No. MC-67 (49 CFR Part 1131), published in the FEDERAL REGISTER, issue of April 27, 1965, effective July 1, 1965. These rules provide that protests to the granting of an application must be filed with the field official named in the FEDERAL REGISTER publication, on or before December 11, 1973. One copy of such protests must be served on the applicant, or its authorized representative, if any, and the protests must certify that such service has been made. The protests must be specific as to the service which such protestant can and will offer, and must consist of a signed original and six (6) copies.

A copy of the application is on file, and can be examined at the Office of the Secretary, Interstate Commerce Commission, Washington, D.C., and also in field office to which protests are to be transmitted.

MOTOR CARRIERS OF PROPERTY

No. MC 2900 (Sub-No. 249 TA), filed November 7, 1973. Applicant: RYDER TRUCK LINES, INC., Off: 2050 Kings Road, Mlg.: P.O. Box 2408, 32209, Jacksonville, Fla., 32203. Authority sought to operate as a common carrier, by motor vehicle, over irregular routes, transporting: Food and foodstuffs, restricted to the transportation of shipments moving in vehicles equipped with mechanical refrigeration units, from the plantsite and warehouse facilities of the Nestle Company, Inc., at Burlington, Wis., to Secaucus, N.J., Pennsauken, N.J., Fulton, N.Y., Springfield, Mass., and Doraville, Ga., restricted to the transportation of shipments originating at and destined to points named, for 180 days. SUPPORTING SHIPPER: The Nestle Co., Inc., 100 Bloomingdale Road, White Plains, N.Y. 10605. SEND PROTESTS TO: District Supervisor G. H. Fauss, Jr., Bureau of Operations, Interstate Commerce Commission, Box 35008, 400 W. Bay St., Jacksonville, Fla. 32202.

No. MC 5227 (Sub-No. 12 TA), filed November 7, 1973. Applicant: ECONOMY MOVERS, INC., P.O. Box 201, Mead, Nebr. 68041. Applicant's representative: Gailyn L. Larsen, 521 South 14th Street, P.O. Box 81849, Lincoln, Nebr. 68501. Authority sought to operate as a *common carrier*, by motor vehicle, over irregular routes, transporting: *Iron and steel doors*, from Chicago, Ill., to points in Iowa and Nebraska, for 180 days. SUPPORTING SHIPPER: The Ceco Corporation, R. H. Curlette, General Manager—Traffic & Transportation Department, 5601 W. 26 Street, Chicago, Ill. 60650. SEND PROTESTS TO: District Supervisor Carroll Russell, Interstate Commerce Commission, Bureau of Operations, Suite 620 Union Pacific Plaza Bldg., 110 No. 14th Street, Omaha, Nebr. 68102.

No. MC 51146 (Sub-No. 340 TA), filed November 5, 1973. Applicant: SCHNEIDER TRANSPORT, INC., P.O. Box 2298, 54304, 2661 South Broadway, Green Bay, Wis. 54306. Applicant's representative: Neil DuJardin (Same address as above). Authority sought to operate as a *common carrier*, by motor vehicle, over irregular routes, transporting: *Metal containers, metal containers ends*, from Marion, Ohio, to Jackson, Tenn., for 180 days. SUPPORTING SHIPPER: National Can Corporation, 5959 South Cicero Avenue, Chicago, Ill. 60638 (Floyd C. Stone, Jr., Ohio District Traffic Manager). SEND PROTESTS TO: District Supervisor John E. Ryden, Bureau of Operations, Interstate Commerce Commission, 135 West Wells Street, Room 807, Milwaukee, Wis. 53203.

No. MC 61955 (Sub-No. 21 TA), filed October 24, 1973. Applicant: CENTROPOLIS TRANSFER CO., INC., 701 North Sterling, Sugar Creek, Mo. 64054. Applicant's representative: Wentworth E. Griffin, 1221 Baltimore Avenue, Kansas City, Mo. 64105. Authority sought to operate as a *common carrier*, by motor vehicle, over irregular routes, transporting: *Cement*, between rail siding of St. Louis-San Francisco Rwy. Co. at or near Fordland, Mo. and the Central Mix Portland Cement Concrete plant at or near Seymour, Mo., for 150 days. SUPPORTING SHIPPER: Koss Construction Co., Seymour, Mo. SEND PROTESTS TO: Vernon V. Coble, District Supervisor, Interstate Commerce Commission, Bureau of Operations, 600 Federal Office Building, 911 Walnut Street, Kansas City, Mo. 64106.

No. MC 106400 (Sub-No. 99 TA), filed October 19, 1973. Applicant: KAW TRANSPORT COMPANY, P.O. Box 12628, North Kansas City, Mo. 64116. Applicant's representative: Harold D. Holwick (same address as above). Authority sought to operate as a *common carrier*, by motor vehicle, over irregular routes, transporting: *Railroad journal oil*, in bulk, in tank vehicles, from Kansas City, Kans., to Flat River, Mo., for 180 days. SUPPORTING SHIPPER: Fox Manufacturing Co., Flat River, Mo. SEND PROTESTS TO: Vernon V. Coble, District Supervisor, Interstate Commerce Commission, Bureau of Operations, 600 Fed-

eral Office Building, 911 Walnut Street, Kansas City, Mo. 64106.

No. MC 108207 (Sub-No. 377 TA), filed November 2, 1973. Applicant: FROZEN FOOD EXPRESS, 318 Cadiz Street, P.O. Box 5888 (Box zip 75222), Dallas, Tex. 75207. Applicant's representative: J. B. Ham (same address as above). Authority sought to operate as a *common carrier*, by motor vehicle, over irregular routes, transporting: *Dairy products*, from Mitchell, S. Dak., to points in Kansas, Oklahoma, and Texas, for 180 days. SUPPORTING SHIPPER: Pizza Inn, Inc., 3320 Dalworth, Arlington, Tex. SEND PROTESTS TO: Transportation Specialist Gerald T. Holland, Interstate Commerce Commission, Bureau of Operations, 1100 Commerce Street, Room 13C12, Dallas, Tex. 75202.

No. MC 108449 (Sub-No. 365 TA), filed November 6, 1973. Applicant: INDIAN-HEAD TRUCK LINE, INC., 1947 West County Road "C", St. Paul, Minn. 55113. Applicant's representative: W. A. Mylenbeck (same address as above). Authority sought to operate as a *common carrier*, by motor vehicle, over irregular routes, transporting: *Petroleum products*, in bulk, in tank vehicles, from Mankato, Minn., to points in South Dakota, for 180 days. SUPPORTING SHIPPER: Midwest Oil Company of South Dakota, 615 East 8th Street, Sioux Falls, S. Dak. 57102. SEND PROTESTS TO: Raymond T. Jones, District Supervisor, Interstate Commerce Commission, Bureau of Operations, 448 Federal Building & U.S. Court House, 110 S. 4th Street, Minneapolis, Minn. 55401.

No. MC 109689 (Sub-No. 256 TA), filed November 2, 1973. Applicant: W. S. HATCH CO., Off: 643 South 800 West Woods Cross, Utah 84087, and Mail: P.O. Box 1825, Salt Lake City, Utah 84110. Applicant's representative: Mark K. Boyle, 345 South State Street, Salt Lake City, Utah 84111. Authority sought to operate as a *common carrier*, by motor vehicle, over irregular routes, transporting: *Edible tallow*, in bulk, from San Francisco, Calif., to Fort Worth, Tex., for 180 days. SUPPORTING SHIPPER: James Allan & Sons, P.O. Box 7734, Rincon Annex, San Francisco, Calif. 94120. SEND PROTESTS TO: District Supervisor Lyle D. Helfer, Interstate Commerce Commission, Bureau of Operations, 5239 Federal Bldg., 125 South State Street, Salt Lake City, Utah 84138.

No. MC 113678 (Sub-No. 524 TA), filed November 7, 1973. Applicant: CURTIS, INC., Off: 4810 Pontiac Street, Commerce City, Colo. 80022, and Mail: P.O. Box 16004, Stockyards Station, Denver, Colo. 80216. Applicant's representative: David L. Metzler (same address as applicant). Authority sought to operate as a *common carrier*, by motor vehicle, over irregular routes, transporting: *General commodities* (except those of unusual value, classes A and B explosives, household goods, and those requiring special equipment), which are at the same time moving on bills of lading of freight forwarders under Part IV of the Interstate Commerce Act, from New York, N.Y.;

Elizabeth, N.J.; North Bergen, N.J.; Newark, N.J.; and the points in their commercial zones, to Denver, Colo., and points in its commercial zone, for 90 days. SUPPORTING SHIPPERS: Acme Fast Freight, Inc., 100 Jefferson Avenue, Scranton, Pa. 18503; ABC Freight Forwarding Corp.; Midland Forwarding Corp.; Trans-National Transport, 201 11th Ave., New York, N.Y. 10001; and Republic Freight System, Inc., 2335 New Hyde Park Road, Lake Success, N.Y. 11040. SEND PROTESTS TO: District Supervisor Herbert C. Ruoff, Bureau of Operations, Interstate Commerce Commission, 2022 Federal Building, Denver, Colo. 80202.

No. MC 115181 (Sub-No. 29 TA), filed November 2, 1973. Applicant: HAROLD M. FELTY, INC., R.D. No. 1, Pine Grove, Pa. 17963. Applicant's representative: James W. Hagar, 100 Pine Street, Harrisburg, Pa. 17108. Authority sought to operate as a *common carrier*, by motor vehicle, over irregular routes, transporting: *Building brick*, moving on flatbed trailers equipped with mechanical unloaders, from York, Pa., to points in the Baltimore Commercial Zone, Columbia, Gaithersburg, Hagerstown, and Potomac, Md.; New York, N.Y.; Alexandria, Arlington, Hampton, and Oakton, Va.; and Washington, D.C., for 180 days. SUPPORTING SHIPPER: Glen-Gery Corporation, P.O. Box 1542, Reading, Pa. 19603. SEND PROTESTS TO: Paul J. Kenworthy, District Supervisor, Bureau of Operations, Interstate Commerce Commission, 309 U.S. Post Office Building, Scranton, Pa. 18503.

No. MC 116073 (Sub-No. 288 TA), filed November 7, 1973. Applicant: BARRETT MOBILE HOME TRANSPORT, INC., 1825 Main Avenue, P.O. Box 919, Moorhead, Minn. 56560. Applicant's representative: Robert G. Tesser, 1819 4th Avenue South, Moorhead, Minn. 56560. Authority sought to operate as a *common carrier*, by motor vehicle, over irregular routes, transporting: *Trailers*, designed to be drawn by passenger automobiles, in initial movements, from the plantsite of Newport Homes, Inc., at Lakeville, Minn., to Grand Forks, Fargo, Bismarck, Minot, Williston, Bowman, and Devils Lake, N. Dak.; Spearfish, Rapid City, Aberdeen, Brookings, Mitchell, Sioux Falls, Moberly, Huron, and Winner, S. Dak.; Sioux City, Des Moines, Waterloo, Manly, Cedar Rapids, Dubuque, and Osceola, Iowa; Rice Lake, Stevens Point, Eau Claire, Clover, Marshfield, Mosinee, Green Bay, Shawano, Mauston, Onalaska, LaCrosse, Richland Center, Madison, Verona, Sullivan, Fond du Lac, Manitowoc, and Hazel Green, Wis.; Menominee, Mich., and Havre and Great Falls, Mont., for 180 days. SUPPORTING SHIPPER: Newport Homes, Inc., 8215 220th Street West, Lakeville, Minn. SEND PROTESTS TO: J. H. Ambs, District Supervisor, Interstate Commerce Commission, Bureau of Operations, P.O. Box 2340, Fargo, N. Dak. 58102.

No. MC 116459 (Sub-No. 50 TA), filed November 7, 1973. Applicant: RUSS TRANSPORT, INC., P.O. Box 4022,

Route 5, Chattanooga, Tenn. 37405. Applicant's representative: Sam Speer (same address as above). Authority sought to operate as a *common carrier*, by motor vehicle, over irregular routes, transporting: *Calcium carbonate*, in bags and in bulk, in specialized equipment; from Luttrell, Tenn., to points in Alabama, Georgia, North Carolina, Kentucky, South Carolina, Virginia, and Tennessee, for 180 days. SUPPORTING SHIPPER: Luttrell Mining Co., Inc., P.O. Box 1209, Knoxville, Tenn. 37912. SEND PROTESTS TO: Joe J. Tate, District Supervisor, Interstate Commerce Commission, Bureau of Operations, 803-1808 West End Building, Nashville, Tenn. 37203.

No. MC 117119 (Sub-No. 493 TA), filed November 6, 1973. Applicant: WILLIS SHAW FROZEN EXPRESS, INC., P.O. Box 188, Elm Springs, Ark. 72728. Authority sought to operate as a *common carrier*, by motor vehicle, over irregular routes, transporting: *Meat, meat products, meat by-products, and articles distributed by meat packing houses*, from Billings, Mont., to points in Delaware, Illinois, Indiana, Iowa, Kentucky, Maryland, Michigan, New Jersey, Minnesota, Nebraska, New York, Ohio, Pennsylvania, Rhode Island, Virginia, Washington, D.C., West Virginia, Wisconsin, and Colorado, for 180 days. SUPPORTING SHIPPER: Pierce Packing Company, 20 No. 15th, Billings, Mont. SEND PROTESTS TO: District Supervisor William H. Land, Jr., Interstate Commerce Commission, Bureau of Operations, 2519 Federal Office Building, 700 West Capitol, Little Rock, Ark. 72201.

No. MC 118178 (Sub-No. 17 TA), filed November 5, 1973. Applicant: BILL MEEKER, 1632 N. Mosley, P.O. Box 11184, Wichita, Kans. 67202. Authority sought to operate as a *common carrier*, by motor vehicle, over irregular routes, transporting: *Meat, meat products, meat by-products and articles distributed by meat packinghouses*, from the plantsite and storage facilities of Dubuque Packing Co., at Wichita, Kans., to points in Iowa, Illinois, Indiana, Kentucky, Ohio, and Wisconsin, for 180 days. SUPPORTING SHIPPER: Dubuque Packing Co., 1410 East 21st, Wichita, Kans. 67214. SEND PROTESTS TO: M. E. Taylor, District Supervisor, Interstate Commerce Commission, Bureau of Operations, 501 Petroleum Building, Wichita, Kans. 67202.

No. MC 118202 (Sub-No. 27 TA), filed November 7, 1973. Applicant: SCHULTZ TRANSIT, INC., P.O. Box 4, 323 Bridge Street, Winona, Minn. 55987. Applicant's representative: Val M. Higgins, 1000 First National Bank Bldg., Minneapolis, Minn. 55402. Authority sought to operate as a *common carrier*, by motor vehicle, over irregular routes, transporting: *Meats, meat products, and meat by-products, and articles distributed by meat packinghouses*, from Fremont, Nebr., to Norwich and New Haven, Conn., for 150 days. SUPPORTING SHIPPER: Geo. A. Hornel & Co., P.O. Box 800, Austin, Minn. 55912. SEND PROTESTS TO: A. N.

Spath, District Supervisor, Interstate Commerce Commission, Bureau of Operations, 448 Federal Building & U.S. Court House, 110 S. 4th Street, Minneapolis, Minn. 55401.

No. MC 119777 (Sub-No. 273 TA), filed November 6, 1973. Applicant: LIGON SPECIALIZED HAULER, INC., P.O. Box L, Highway 85 East, Madisonville, Ky. 42431. Applicant's representative: Ronald E. Butler (same address as applicant). Authority sought to operate as a *common carrier*, by motor vehicle, over irregular routes, transporting: *Carbon and graphite products* (except in bulk), from Hickman, Ky., to Centerville, Iowa; Norfolk, Nebr.; and Sand Springs, Okla., for 180 days. SUPPORTING SHIPPER: John McKean, Manager of Sales Administration, Graphite Products Division, The Carborundum Company, P.O. Box 229, Hickman, Ky. 42050. SEND PROTESTS TO: Wayne L. Merillatt, District Supervisor, Bureau of Operations, Interstate Commerce Commission, 426 Post Office Bldg., Louisville, Ky. 40202.

No. MC 119968 (Sub-No. 8 TA), filed November 6, 1973. Applicant: A. J. WEIGAND, Inc., 1046 N. Tuscarawas, Dover, Ohio 44622. Applicant's representative: Jacob P. Billg, 1126 16th Street NW., Washington, D.C. 20036. Authority sought to operate as a *common carrier*, by motor vehicle, over irregular routes, transporting: (1) *Such commodities as are manufactured, sold, dealt in or utilized by chemical manufacturing plants, from Dover, Ohio, to points in Illinois, Indiana, Kentucky, Ohio, West Virginia, New York, Pennsylvania, Massachusetts, Rhode Island, Connecticut, New Jersey, Delaware, and Maryland, and the southern Peninsula of Michigan* and (2) *Such commodities as are manufactured, sold, dealt in or utilized by chemical manufacturing plants, from points in Illinois, Indiana, Kentucky, Ohio, West Virginia, New York, Pennsylvania, Massachusetts, Rhode Island, Connecticut, New Jersey, Delaware, Maryland, and the southern Peninsula of Michigan, to Dover, Ohio, for 180 days.*

NOTE.—Applicant intends to tack at Dover, Ohio, the authority sought in (1) and (2) above. RESTRICTION: Restricted to the transportation of liquid commodities in bulk. SUPPORTING SHIPPERS: There are approximately 12 statements of support attached to the application, which may be examined here at the Interstate Commerce Commission in Washington, D.C., or copies thereof which may be examined at the field office named below. SEND PROTESTS TO: Frank L. Calvary, District Supervisor, Interstate Commerce Commission, Bureau of Operations, 255 Federal Building & U.S. Courthouse, 85 Marconi Boulevard, Columbus, Ohio 43215.

No. MC 125785 (Sub-No. 23 TA), filed November 7, 1973. Applicant: SATURN EXPRESS, INC., 7860 F Street, Omaha, Nebr. 68127. Applicant's representative: Jim G. Hayes, 14628 Hempstead, Houston, Tex. 77040. Authority sought to operate as a *contract carrier*, by motor vehicle, over irregular routes, transporting: *Metal buildings and related parts and equipment*, from the plantsite

of Stran-Steel Corporation, at or near Houston, Tex., to points in Oklahoma, Kansas, Nebraska and Colorado, for 180 days. SUPPORTING SHIPPER: Stran-Steel Corporation, Warner A. Mize, Jr., Director of Traffic, P.O. Box 14205, Houston, Tex. 77021. SEND PROTESTS TO: District Supervisor Carroll Russell, Interstate Commerce Commission, Bureau of Operations, Suite 620 Union Pacific Plaza, 110 No. 14th Street, Omaha, Nebr. 68102.

No. MC 125996 (Sub-No. 43 TA), filed November 6, 1973. Applicant: ROAD RUNNER TRUCKING, INC., P.O. Box 37491, Omaha, Nebr. 68137. Applicant's representative: Donald L. Stern, 7100 W. Center Road, Omaha, Nebr. 68106. Authority sought to operate as a *common carrier*, by motor vehicle, over irregular routes, transporting: *Meats, meat products, and meat byproducts as described in Sections A and C of Appendix I to the report in Descriptions in Motor Carrier Certificates, 61 M.C.C. 209 and 766, from the plantsite of Swift Fresh Meats Co., Grand Island, Nebr., to points in Tennessee, North Carolina, South Carolina, Georgia, and Florida, for 180 days.* SUPPORTING SHIPPER: Swift Fresh Meats Company, a Division of Swift & Company, G. Dwight Weed, Manager—Motor Carrier Division, 115 W. Jackson Blvd., Chicago, Ill. SEND PROTESTS TO: District Supervisor Carroll Russell, Interstate Commerce Commission, Bureau of Operations, Suite 620 Union Pacific Plaza, 110 No. 14th Street, Omaha, Nebr. 68102.

No. MC 133975 (Sub-No. 2 TA), filed November 7, 1973. Applicant: FLAMINGO TRANSPORTATION, INC., 1801 SW. First Avenue, Ft. Lauderdale, Fla. 33315. Applicant's representative: Richard B. Austin, 214 Palm Coast II Building, 5255 NW. 87th Avenue, Miami, Fla. 33166. Authority sought to operate as a *common carrier*, by motor vehicle, over irregular routes, transporting: *General commodities*, (except articles of unusual value, Class A and B explosives, household goods as defined by the Commission, commodities in bulk, those requiring special equipment and mobile homes) between points in Dade and Monroe Counties, Fla., restricted to traffic having an immediately prior or subsequent handling by freight forwarders, for 180 days.

NOTE.—Applicant intends to tack with MC 133975 at Dade, Broward, and Palm Beach Counties, Fla. SUPPORTING SHIPPER: Florida-Texas Freight, Inc., Post Office Box 206, Miami, Fla. 33148. SEND PROTESTS TO: District Supervisor Joseph B. Teichert, Interstate Commerce Commission, Bureau of Operations, Palm Coast II Building, Suite 208, 5255 NW. 87th Avenue, Miami, Fla. 33166.

No. MC 135215 (Sub-No. 3 TA), filed November 6, 1973. Applicant: FWS DEVELOPMENT CO., INC., doing business as FWS TRUCKING, Route 3, Box 11, Yuma, Ariz. 85364. Applicant's representative: Jerry Solomon Berger, 9454 Wilshire Blvd., Penthouse, Beverly Hills, Calif. 90212. Authority sought to operate as a *common carrier*, by motor vehicle, over irregular routes, transporting: *Cement*, in bulk, and in sacks, from

cement plants located at or near Colton, Creal, Crestmore, Gorman, Mojave, Monolith, Oro Grande, and Victorville, Calif., to ports of entry on the International Boundary line between the United States and Mexico located at points in Arizona and California, for 180 days. SUPPORTING SHIPPER: Ingenieros Civiles Asociados, S.A., Minería 145, México 18, D.F. SEND PROTESTS TO: Andrew V. Baylor, District Supervisor, Interstate Commerce Commission, Bureau of Operations, Room 3427 Federal Building, 230 N. First Avenue, Phoenix, Ariz. 85025.

No. MC 135173 (Sub-No. 2 TA), filed November 7, 1973. Applicant: AFRO-URBAN TRANSPORTATION, INC., 103 E. 125th Street, Brooklyn, N.Y. 10035. Applicant's representative: Charles J. Williams, 47 Lincoln Park, Newark, N.J. 07102. Authority sought to operate as a contract carrier, by motor vehicle, over irregular routes, transporting: *Fabricated structural steel*, for the account of Bethlehem Steel Corporation, from the facilities of Bethlehem Steel Corporation at Elizabeth and Newark, N.J., to the erection site of the Federal Office Building Annex, Foley Square (Broadway and Worth Street), New York, N.Y., for 180 days. SUPPORTING SHIPPER: Bethlehem Steel Corporation, Bethlehem, Pa. 18016. SEND PROTESTS TO: Marvin Kampel, District Supervisor, Interstate Commerce Commission, Bureau of Operations, 26 Federal Plaza, New York, N.Y. 10007.

No. MC 136343 (Sub-No. 21 TA), filed November 6, 1973. Applicant: MILTON TRANSPORTATION, INC., R.D. 1, Box 207, Milton, Pa. 17847. Applicant's representative: George A. Olsen, 69 Tonnet Avenue, Jersey City, N.J. 07306. Authority sought to operate as a common carrier, by motor vehicle, over irregular routes, transporting: *Pulpboard and fibreboard*, from the facilities of Maxwell Paper Corp., Franklin, Ohio, to points in Pennsylvania, New York, New Jersey, Maryland, Connecticut, Massachusetts, Rhode Island, and the District of Columbia, for 180 days. SUPPORTING SHIPPER: Maxwell Paper Corp., Urbana, Ohio 43078. SEND PROTESTS TO: Robert P. Amerine, District Supervisor, Interstate Commerce Commission, Bureau of Operations, 278 Federal Bldg., P.O. 869, Harrisburg, Pa. 17108.

No. MC 136532 (Sub-No. 1 TA), filed November 6, 1973. Applicant: LOYD SIMPSON, doing business as LOYD SIMPSON TRUCKING, 125 Houston Street, Durant, Okla. 74701. Applicant's representative: T. M. Brown, 600 Leininger Bldg., Oklahoma City, Okla. 73112. Authority sought to operate as a common carrier, by motor vehicle, over irregular routes, transporting: *Nursery pots, nursery sleeves, nursery paint, and flowers*, when moving in mixed loads with regulated commodities, from Newark, N.J.; New York, N.Y.; Kokomo, Ind.; Cleveland and Euclid, Ohio, to San Francisco and Half Moon Bay, Calif., for 180 days. SUPPORTING SHIPPER: Nurserymen's Exchange, Inc., Carl Pearlstein, Presi-

dent, 475 Sixth Street, San Francisco, Calif. 94103. SEND PROTESTS TO: C. L. Phillips, District Supervisor, Interstate Commerce Commission, Bureau of Operations, Rm. 240—Old P.O. Bldg., 215 NW, Third, Oklahoma City, Okla. 73102.

No. MC 139121 (Sub-No. 1 TA), filed November 6, 1973. Applicant: V. C. PRODUCE EXPRESS LTD., 1561 Coleman Street, North Vancouver, British Columbia, Canada. Applicant's representative: John Forsyth, 317-3890 Carrigan Court, Burnaby 2, British Columbia, Canada. Authority sought to operate as a common carrier, by motor vehicle, over irregular routes, transporting: *Wood pulp*, in bales, from points on the International Boundary line between the United States and Canada at or near Blaine, Wash., to Pomona, Calif., for 180 days. SUPPORTING SHIPPERS: Weldwood of Canada Ltd., 1055 West Hastings, Vancouver, British Columbia, Canada, and the Northwest Paper Company, Avenue C, Cloquet, Minn. 55720. SEND PROTESTS TO: L. D. Boone, Transportation Specialist, Interstate Commerce Commission, Bureau of Operations, 6049 Federal Office Building, Seattle, Wash. 98104.

No. MC 139213 (Sub-No. 1 TA), filed November 7, 1973. Applicant: HAROLD H. DAVIES, 700 East Park, Weiser, Idaho 83672. Authority sought to operate as a common carrier, by motor vehicle, over irregular routes, transporting: *Gypsum*, in bulk, from mine site and facilities of the Consumers' Cooperative Association, Incorporated, located in Washington County, Idaho, to points in Oregon on and east of U.S. Highway No. 395, for 180 days. SUPPORTING SHIPPER: Consumers' Cooperative Association, Inc., 420 Pioneer Road, Weiser, Idaho 83672. SEND PROTESTS TO: C. W. Campbell, District Supervisor, Interstate Commerce Commission, Bureau of Operations, 550 West Fort, Box 07, Boise, Idaho 83724.

No. MC 139234 TA, filed November 2, 1973. Applicant: BRUCE'S TRANSPORT SERVICE, INC., 2176 North Ventura Avenue, Ventura, Calif. 93001. Applicant's representative: David P. Christianson, 825 City National Bank Bldg., 606 S. Olive Street, Los Angeles, Calif. 90014. Authority sought to operate as a contract carrier, by motor vehicle, over irregular routes, transporting: *Oilfield equipment, materials and supplies* used in drilling, exploration and production of oil, between points in Ventura County, Calif., on the one hand, and, on the other, Los Angeles International Airport and the Los Angeles Harbor Commercial Zone, restricted to traffic having a prior or subsequent movement by air or water, for 180 days. SUPPORTING SHIPPERS: Vetco Offshore, Inc., 250 West Stanley Avenue, Ventura, Calif. 93001; Otis Engineering Corporation, 350 West Lewis St., P.O. Box 1545, Ventura, Calif.; Schlumberger Well Services, 1710 Callens Road, Ventura, Calif. 93003; National Supply Division Armo Steel Corporation, Ventura, Calif. SEND PROTESTS TO: Walter W. Strakosch, District Supervisor, Bureau of Opera-

tions, Interstate Commerce Commission, Room 7708 Federal Building, 300 North Los Angeles Street, Los Angeles, Calif. 90012.

No. MC 139235 TA, filed November 5, 1973. Applicant: MAYNARD NADLER, 113 W. Corning St., Peotone, Ill. Applicant's representative: Robert T. Lawley, 300 Reisch Bldg., Springfield, Ill. 62701. Authority sought to operate as a contract carrier, by motor vehicle, over irregular routes, transporting: (A) *Iron, steel and plastic containers, drum and pails, covers, caps, and handles*, from the plant site of Bennett Industries Division of Growth International Industries Corporation at Peotone, Ill., to points in Indiana, Lee, Des Moines, Louisa, Muscatine, Scott, Clinton, Jackson, and Dubuque Counties, Iowa; Louisville, Ky.; St. Louis, Mo.; Cincinnati, Columbus, Dayton, Lima, and Toledo, Ohio; Dane, Green, Jefferson, Kenosha, Milwaukee, Racine, Rock, Walworth, and Waukesha Counties, Wis.; and (B) *Iron, steel and plastic containers, drums and pails, covers, caps, and handles*, between the plant site of Bennett Industries Division, Growth International Industries Corp., at Peotone, Ill., on the one hand, and, on the other, the plant sites of Bennett Industries Division, Growth International Industries Corp., at Englishtown, N.J., and Lithonia, Ga., all for the account of Bennett Industries Division, Growth International Industries Corp., for 180 days. SUPPORTING SHIPPER: Bennett Industries Division, Growth International Industries Corp., 515 North First, Peotone, Ill. SEND PROTESTS TO: Robert G. Anderson, District Supervisor, Bureau of Operations, Interstate Commerce Commission, Everett McKinley Dirksen Bldg., 219 S. Dearborn St., Room 1086, Chicago, Ill. 60604.

No. MC 139236 TA, filed November 2, 1973. Applicant: M.O.R.T. ENTERPRISES, INC., 532 North Main, Gresham, Oreg. 97030. Applicant's representative: George R. LaBlissoniere, 130 South Andover Park East, Suite 101, Seattle, Wash. 98188. Authority sought to operate as a common carrier, by motor vehicle, over irregular routes, transporting: *Wine and alcoholic beverages*, from Modesto, Saratoga, South San Francisco, Sacramento, and Union City, Calif., to Seattle, Wash., for 180 days. SUPPORTING SHIPPER: Alaska Distributors Co., 4601 6th Avenue South, Seattle, Wash. 98108. SEND PROTESTS TO: District Supervisor W. J. Huetig, Interstate Commerce Commission, Bureau of Operations, 450 Multnomah Bldg., 319 Southeast Pine, Portland, Oreg. 97204.

MOTOR CARRIERS OF PASSENGERS

No. MC 1934 (Sub-No. 35 TA), filed November 7, 1973. Applicant: THE ARROW LINE, INC., 105 Cherry Street, East Hartford, Conn. 06108. Applicant's representative: Rene R. Dupuis (same address as above). Authority sought to operate as a common carrier, by motor vehicle, over irregular routes, transporting: *Passengers and their baggage*, in special round-trip operations, during the

racing season of each year, beginning and ending at Hartford and Meriden, Conn., and extending to the site of the Roosevelt Raceway, Westbury, N.Y., and Yonkers Race Track, Yonkers, N.Y., for 180 days.

NOTE.—Applicant intends to tack with MC 1934 Sub. 3. **SUPPORTING SHIPPERS:** There are approximately 30 statements of support attached to the application, which may be examined here at the Interstate Commerce Commission in Washington, D.C., or copies thereof which may be examined at the field office named below. **SEND PROTESTS TO:** District Supervisor David J. Kiernan, Interstate Commerce Commission, Bureau of Operations, 324 U.S. Post Office Building, 135 High Street, Hartford, Conn. 06101.

No. MC 138806 (Sub-No. 1 TA), filed November 5, 1973. Applicant: JAMES B. CHISOLM, 819 East Henry Street, Savannah, Ga. 31401. Applicant's representative: Jack Pearce, Suite 808, 910 17th St. NW., Washington, D.C. 20006. Authority sought to operate as a *common carrier*, by motor vehicle, over irregular routes, transporting: *Passengers*, charter work only, from Savannah, Chatham County, Ga., over no fixed route to points in North Carolina, South Carolina, and Florida and return to Savannah, for 180 days. **SUPPORTED BY:** There are approximately 12 statements of support attached to the application, which may be examined here at the Interstate Commerce Commission in Washington, D.C., or copies thereof which may be examined at the field office named below. **SEND PROTESTS TO:** District Supervisor G. H. Fauss, Jr., Bureau of Operations, Interstate Commerce Commission, Box 35008, 400 W. Bay St., Jacksonville, Fla. 32202.

By the Commission.

[SEAL] ROBERT L. OSWALD,
Secretary.

[FR Doc.73-24996 Filed 11-23-73; 8:45 am]

[Notice 157]

MOTOR CARRIER TEMPORARY AUTHORITY APPLICATIONS

NOVEMBER 16, 1973.

The following are notices of filing of application, except as otherwise specifically noted, each applicant states that there will be no significant effect on the quality of the human environment resulting from approval of its application, for temporary authority under section 210(a) of the Interstate Commerce Act provided for under the new rules of Ex Parte No. MC-67 (49 CFR Part 1131) published in the FEDERAL REGISTER, issue of April 27, 1965, effective July 1, 1965. These rules provide that protests to the granting of an application must be filed with the field official named in the FEDERAL REGISTER publication, on or before December 11, 1973. One copy of such protests must be served on the applicant, or its authorized representative, if any, and the protests must certify that such service has been made. The protests must be specific as to the service which such protestant can and will offer, and must consist of a signed original and six (6) copies.

A copy of the application is on file, and can be examined at the Office of the Secretary, Interstate Commerce Commission, Washington, D.C., and also in field office to which protests are to be transmitted.

MOTOR CARRIERS OF PROPERTY

No. MC 2900 (Sub-No. 251 TA), filed November 9, 1973. Applicant: RYDER TRUCK LINES, INC., Office: 2050 Kings Road, Mailing: P.O. Box 2408, Jacksonville, Fla. 32209. Authority sought to operate as a *common carrier*, by motor vehicle, over regular routes, transporting: *General commodities* (except commodities in bulk, classes A and B explosives, household goods as defined by the Commission and commodities requiring special equipment), serving points in Charlotte, Collier, Dade, Lee, Marion, Pasco, Pinellas, Sarasota, and Sumter Counties, Fla., as off-route points in connection with carrier's authorized regular routes, for 180 days.

NOTE.—Applicant will tack with MC 2900 and Subs and will also interline shipments at present interchange points but plan no interchange at points sought. **SUPPORTING SHIPPERS:** There are approximately 59 statements of support attached to the application, which may be examined here at the Interstate Commerce Commission in Washington, D.C., or copies thereof which may be examined at the field office named below. **SEND PROTESTS TO:** District Supervisor G. H. Fauss, Jr., Interstate Commerce Commission, Bureau of Operations, Box 35008, 400 W. Bay Street, Jacksonville, Fla. 32202.

No. MC 44913 (Sub-No. 14 TA), filed November 7, 1973. Applicant: E. ROSCOE WILLEY, INC., P.O. Box 116, Secretary, Md. 21664. Applicant's representative: Daniel B. Johnson, 716 Perpetual Building, 1111 E Street NW., Washington, D.C. 20004. Authority sought to operate as a *common carrier*, by motor vehicle, over irregular routes, transporting: *Foodstuffs and materials and supplies* used in the manufacture of foodstuffs (except frozen foods and commodities in bulk), between the plant and warehouse facilities of Vlastic Foods, Inc., at Millsboro, Del., and Federalburg, Md., for 180 days. **SUPPORTING SHIPPER:** Vlastic Foods, Inc., 29920 South Field Road, Lathrup Village, Mich. 48076. **SEND PROTESTS TO:** Robert D. Caldwell, District Supervisor, Interstate Commerce Commission, Bureau of Operations, 12th Street and Constitution Avenue NW., Washington, D.C. 20423.

No. MC 45656 (Sub-No. 17 TA), filed November 7, 1973. Applicant: ANDERSON TRUCK LINE, INC., 531 W. Harper Avenue, P.O. Drawer 191, Lenoir, N.C. 28645. Applicant's representative: J. Raymond Clark, 1250 Connecticut Avenue NW., Washington, D.C. 20036. Authority sought to operate as a *common carrier*, by motor vehicle, over irregular routes, transporting: *New furniture and new furniture parts*, from Bassett, Waynesboro, Staunton, Stanleytown, Roanoke, and Altavista, Va.; Toccoa, Ga.; and Conway and Mullins, S.C., to the site of J. C. Penney Company, Inc., warehouse at Claremont, N.C., for 180 days. **SUPPORTING SHIPPER:** J. C. Penney Com-

pany, Inc., U.S. 70/64 St. Rd. 1730, Claremont, N.C. **SEND PROTESTS TO:** District Supervisor Terrell Price, Interstate Commerce Commission, Bureau of Operations, 800 Briar Creek Road CC516, Charlotte, N.C. 28205.

No. MC 69492 (Sub-No. 40 TA), filed November 5, 1973. Applicant: HENRY EDWARDS, doing business as HENRY EDWARDS TRUCKING COMPANY, P.O. Box 97, Clinton, Ky. 42301. Applicant's representative: Walter Harwood, 1822 Parkway Towers, Nashville, Tenn. 37219. Authority sought to operate as a *common carrier*, by motor vehicle, over irregular routes, transporting: *Lime*, in bulk, in dump vehicles, from Jonesboro, Ill., to Clinton and Cayce, Ky., for 150 days. **SUPPORTING SHIPPERS:** Cayce Lime Company, Rt. 4, Fulton, Ky., and Farmers Gin Company, Inc., P.O. Box 95, Clinton, Ky. 42031. **SEND PROTESTS TO:** Floyd A. Johnson, District Supervisor, Interstate Commerce Commission, Bureau of Operations, 435 Federal Office Building, 167 North Main Street, Memphis, Tenn. 38103.

No. MC 111729 (Sub-No. 407 TA), filed November 7, 1973. Applicant: PUROLATOR COURIER CORP., 2 Nevada Drive, Lake Success (NHP-PO), N.Y. 11040. Applicant's representative: John M. Delany (same address as applicant). Authority sought to operate as a *common carrier*, by motor vehicle, over irregular routes, transporting: (1) *Proofs, cuts, copy, manuscripts, business papers, records, and audit and accounting media of all kinds*, between Toledo, Ohio, on the one hand, and, on the other, points in Genesee, Niagara, Wyoming and Erie Counties, N.Y.; points in Indiana and the lower Peninsula of Michigan; (2) *Business papers, records, audit and accounting media, and advertising materials of all kinds*, between Memphis, Tenn., on the one hand, and, on the other, Albany, Atlanta, Augusta, Columbus, and Macon, Ga.; and (3) *Small industrial parts, blueprints, business papers, records, and audit and accounting media*, restricted to packages or articles weighing in the aggregate no more than 25 pounds, from one consignor to one consignee on any one day, between Des Plaines, Ill., on the one hand, and, on the other, Cincinnati and St. Marys, Ohio, for 90 days. **SUPPORTING SHIPPERS:** (1) Parker-Hannifin Corporation, 500 So. Wolf, Des Plaines, Ill.; (2) McKesson & Robbins Drug Company, 109 So. Second, Memphis, Tenn.; and (3) Seidel-Farris-Clark, Inc., 110 E. Woodruff, Toledo, Ohio. **SEND PROTESTS TO:** Anthony D. Gialimo, District Supervisor, Interstate Commerce Commission, Bureau of Operations, 26 Federal Plaza, New York, N.Y. 10007.

No. MC 114533 (Sub-No. 283 TA) (CORRECTION), filed October 25, 1973, published in the FEDERAL REGISTER issue of November 6, 1973, and republished as corrected this issue. Applicant: BANKERS DISPATCH (Illinois Corporation), 4970 South Archer Avenue, Chicago, Ill. 60632. Applicant's representative: Stanley Komosa (same address as above).

NOTE.—The purpose of this partial republication is to show that applicant now seeks to operate as a common carrier, in lieu of a contract carrier, which was published in the FEDERAL REGISTER in error. The rest of the application remains the same.

No. MC 128473 (Sub-No. 15 TA), filed November 7, 1973. Applicant: MONTANA EXPRESS, INC., P.O. Box 3346, LaSalle and Dakota Sts., Butte, Mont. 59701. Applicant's representative: J. F. Meglen, P.O. Box 1581, Billings, Mont. 59103. Authority sought to operate as a common carrier, by motor vehicle, over irregular routes, transporting: (A) Meat, meat products and meat byproducts; (B) Dairy products; (C) Articles distributed by meat packing houses, from Billings, Mont., to points in Arizona, California, Colorado, Idaho, Illinois, Minnesota, Montana, Nebraska, Nevada, North Dakota, New Mexico, Oregon, South Dakota, Texas, Utah, Washington, Wisconsin, and Wyoming; and (D) Such commodities as are used by meat packers in the conduct of their business when destined to and for use by meat packers, from points in Arizona, California, Colorado, Idaho, Illinois, Minnesota, Montana, Nebraska, Nevada, North Dakota, New Mexico, Oregon, South Dakota, Texas, Utah, Washington, Wisconsin, and Wyoming, to Billings, Mont., for 180 days. SUPPORTING SHIPPERS: Pierce Packing Company, P.O. Box 1677, Billings, Mont. 59103, and Midland Empire Packing Co., Inc., 800 Minnesota Avenue, Billings, Mont. 59101. SEND PROTESTS TO: Paul J. Labane, District Supervisor, Interstate Commerce Commission, Bureau of Operations, Room 222 U.S. Post Office Building, Billings, Mont. 59101.

No. MC 129350 (Sub-No. 35 TA), filed November 8, 1973. CHARLES E. WOLFE, doing business as EVERGREEN EXPRESS, 410 N. 10th Street, P.O. Box 212, Billings, Mont. 59101. Applicant's representative: Clayton Brown (same address as above). Authority sought to operate as a common carrier, by motor vehicle, over irregular routes, transporting: Lumber and lumber products (except commodities in bulk, in tank vehicles), from Newcastle, Wyo., to points in Illinois, Indiana, Michigan, Missouri, Ohio, and Wisconsin, for 180 days. SUPPORTING SHIPPER: Cambria Forest Industries, Inc., P.O. Box 490, Newcastle, Wyo. 82701. SEND PROTESTS TO: Paul J. Labane, District Supervisor, Interstate Commerce Commission, Bureau of Operations, Room 222 U.S. Post Office Building, Billings, Mont. 59101.

No. MC 129386 (Sub-No. 13 TA), filed November 9, 1973. Applicant: REFRIGERATED TRUCKS, INC., 1007 Mullaney Lane, Billings, Mont. 59102. Applicant's representative: Franklin S. Longan, Suite 319 Securities Bldg., Billings, Mont. 59101. Authority sought to operate as a common carrier, by motor vehicle, over irregular routes, transporting: (a) Meat, meat products, meat by-products, and dairy products and articles distributed by meat packing houses and (b) Such commodities as are used by meat packers in the conduct of their business when destined and for us by meat

packers, (a) from Billings, Mont., to points in Arizona, California, Nevada, Minnesota, Wyoming, Wisconsin, North Dakota, South Dakota, Illinois, Colorado, New Mexico, Texas, Washington, Oregon, Utah, and Idaho; and (b) to Billings, Mont., from said States transporting commodities used in the meat packing business, for 180 days. SUPPORTING SHIPPERS: Midland Empire Packing Company, Inc., 800 Minnesota Ave., Billings, Mont. 59103, and Pierce Packing Company, 20 North 15th Street, Billings, Mont. 59101. SEND PROTESTS TO: Paul J. Labane, District Supervisor, Interstate Commerce Commission, Bureau of Operations, Rm. 222 U.S. Post Office Building, Billings, Mont. 59101.

No. MC 134952 (Sub-No. 1 TA), filed November 6, 1973. Applicant: LOUIS E. RITT AND S. DIANNE RITT, doing business as ANTRIM COUNTY AVIATION, P.O. Box 395, Bellaire, Mich. 49615. Applicant's representative: Robert E. McFarland, 21635 East Nine Mile Road, St. Clair Shores, Mich. 48080. Authority sought to operate as a common carrier, by motor vehicle, over irregular routes, transporting: General commodities (except commodities in bulk, Classes A and B explosives, household goods as defined by the Commission, and commodities requiring special handling), restricted to traffic having a prior or subsequent movement by air, from Bellaire, Cheboygan, East Jordan, Mancelona, and Petoskey, Mich., to the Detroit Metropolitan Airport at or near Romulus, Mich., and the Willow Run Airport at or near Ypsilanti, Mich., for 150 days. SUPPORTING SHIPPERS: ITT, Thompson Industries, Inc., Electrical Division, P.O. Box 246, Petoskey, Mich. 49770, and Vic Metal Products, Inc., 28600 Southfield, Lathrup Village, Mich. 48076. SEND PROTESTS TO: C. R. Flemming, District Supervisor, Bureau of Operations, Interstate Commerce Commission, 225 Federal Bldg., Lansing, Mich. 48933.

No. MC 139216 (Sub-No. 1 TA), filed November 5, 1973. Applicant: CLARENCE PERKINS, doing business as LEBANON DISTRIBUTING CO., P.O. Box 27, Lebanon, Ky. 40033. Applicant's representative: Rudy Yessin, 314 Wilkerson Street, Frankfort, Ky. 40601. Authority sought to operate as a contract carrier, by motor vehicle, over irregular routes, transporting: Meats, meat products, meat by-products, and articles distributed by meat packing houses, as described in Sections A and C of Appendix I to the report in Descriptions in Motor Carrier Certificates, 61 M.C.C. 209 and 766 (except hides and commodities in bulk, in tank vehicles), from the plantsite of Fischer Packing Co., Louisville, Ky., to points in Davidson County, Tenn., for 180 days. SUPPORTING SHIPPER: Mr. A. N. Brent, Manager, Transportation, 4545 Lincoln Boulevard, Oklahoma City, Okla. 73105. SEND PROTESTS TO: Wayne L. Merlatt, District Supervisor, Interstate Commerce Commission, Bureau of Operations, 426 Post Office Building, Louisville, Ky. 40202.

No. MC 139238 TA, filed November 7, 1973. Applicant: PAUL B. BETTERTON, Route 2, Box 194, Gretna, Va. 24557. Applicant's representative: Henry A. Davis, Bank of Chatham Building, Chatham, Va. 24531. Authority sought to operate as a contract carrier, by motor vehicle, over irregular routes, transporting: Fertilizer and ingredients for fertilizer manufacture, from Winston-Salem, N.C., to points in Franklin, Henry, and Pittsylvania Counties, Va., for 180 days. SUPPORTING SHIPPER: International Minerals and Chemical Corporation, IMC Plaza, Libertyville, Ill. 60048. SEND PROTESTS TO: Clatin M. Harmon, District Supervisor, Bureau of Operations, Interstate Commerce Commission, 215 Campbell Avenue, SW., Roanoke, Va. 24011.

By the Commission.

[SEAL] ROBERT L. OSWALD,
Secretary.

[FR Doc. 73-24995 Filed 11-23-73; 8:45 am]

[Notice 158]

MOTOR CARRIER TEMPORARY AUTHORITY APPLICATIONS

NOVEMBER 19, 1973.

The following are notices of filing of application, except as otherwise specifically noted, each applicant states that there will be no significant effect on the quality of the human environment resulting from approval of its application, for temporary authority under section 210(a) of the Interstate Commerce Act provided for under the new rules of Ex Parte No. MC-67, (49 CFR Part 1131) published in the FEDERAL REGISTER, issue of April 27, 1965, effective July 1, 1965. These rules provide that protests to the granting of an application must be filed with the field official named in the FEDERAL REGISTER publication, on or before December 11, 1973. One copy of such protests must be served on the applicant, or its authorized representative, if any, and the protests must certify that such service has been made. The protests must be specific as to the service which such protestant can and will offer, and must consist of a signed original and six (6) copies.

A copy of the application is on file, and can be examined at the Office of the Secretary, Interstate Commerce Commission, Washington, D.C., and also in field office to which protests are to be transmitted.

MOTOR CARRIERS OF PROPERTY

No. MC 2754 (Sub-No. 21 TA), filed November 7, 1973. Applicant: NEUENDORF TRANSPORTATION CO., 121 S. Stoughton Road, P.O. Box 588, Madison, Wis. 53701. Applicant's representative: Gerald K. Gimmel, 303 N. Frederick Avenue, Gaithersburg, Md. 20760. Authority sought to operate as a common carrier, by motor vehicle, over irregular routes, transporting: Hides and pelts, from Madison and Medford, Wis., to New York City, N.Y., for 180 days. SUPPORTING SHIPPER: Hudson's Bay Company, 4601 Pflaum Road, Madison, Wis. SEND PROTESTS TO: Barney L. Hardin, District

Supervisor, Interstate Commerce Commission, Bureau of Operations, 139 W. Wilson St., Room 202, Madison, Wis. 53703.

No. MC 87720 (Sub-No. 157 TA), filed November 9, 1973. Applicant: BASS TRANSPORTATION CO., INC., P.O. Box 391, Flemington, N.J. 08822. Applicant's representative: Bert Collins, Suite 6193, 5 World Trade Center, New York, N.Y. 10048. Authority sought to operate as a *contract carrier*, by motor vehicle, over irregular routes, transporting: *Plastic foam*, from Rockaway, Carlstadt, and East Rutherford, N.J., to Danbury, Conn.; Biddeford, Maine; Boston, Everett, Haverhill, Lawrence, Newton, Northbridge, and Stoughton, Mass., for 180 days. RESTRICTION: The proposed service to be under contract with Tenneco, Inc. SUPPORTING SHIPPER: Tenneco, Inc., Valmont Industrial Park, Hazleton, Pa. 18201. SEND PROTESTS TO: Richard M. Regan, District Supervisor, Interstate Commerce Commission, Bureau of Operations, 428 East State Street, Room 204, Trenton, N.J. 08608.

No. MC 103498 (Sub-No. 37 TA), filed November 8, 1973. Applicant: W. T. SMITH TRUCK LINE, INC., P.O. Drawer C, DeQueen, Ark. 71832. Applicant's representative: Donald T. Jack, Jr., 1550 Tower Building, Little Rock, Ark. 72201. Authority sought to operate as a *common carrier*, by motor vehicle, over irregular routes, transporting: *Roofing and building materials*, from the plant site of Bird & Son, Inc., Shreveport, La., to points in Arkansas, Oklahoma, Kansas and Missouri, for 180 days. SUPPORTING SHIPPER: Bird & Son, Inc., P.O. Box 72, Shreveport, La. 71161. SEND PROTESTS TO: District Supervisor William H. Land, Jr., Interstate Commerce Commission, Bureau of Operations, 2519 Federal Office Building, 700 West Capitol, Little Rock, Ark. 72201.

No. MC 111201 (Sub-No. 17 TA), filed October 25, 1973. Applicant: J. N. ZELLNER & SON TRANSFER COMPANY, Mail: P.O. Box 90818, Off.: 1488 Cleveland Avenue, East Point, Ga. 30344. Applicant's representative: Guy H. Postell, Suite 713, 3384 Peachtree Road NE., Atlanta, Ga. 30326. Authority sought to operate as a *common carrier*, by motor vehicle, over irregular routes, transporting: *Beverages*, other than alcoholic, in containers, from the plantsite and warehouse facilities of Shasta Beverages in Jefferson County, Ala., to points in Georgia and Tennessee, for 180 days. SUPPORTING SHIPPER: Shasta Beverages, A Consolidated Foods Company, P.O. Box 6347, Birmingham, Ala. 35217. SEND PROTESTS TO: William L. Scroggs, District Supervisor, Interstate Commerce Commission, Bureau of Operations, Room 309, 1252 West Peachtree Street NW., Atlanta, Ga. 30309.

No. MC 111812 (Sub-No. 501 TA), filed November 9, 1973. Applicant: MIDWEST COAST TRANSPORT, INC., 900 West Delaware, P.O. Box 1233 (Box zip 57101), Sioux Falls, S. Dak. 57104. Applicant's representative: Ralph H. Jinks (same address as applicant). Authority sought

to operate as a *common carrier*, by motor vehicle, over irregular routes, transporting: *Meats, meat products, meat by-products, and articles distributed by meat packinghouses*, as described in Sections A, B, and C of Appendix I, to the report in *Descriptions in Motor Carrier Certificates*, 61 M.C.C. 209 and 766 (except hides and commodities in bulk), from Billings, Mont., to points in South Dakota, Iowa, Nebraska, Minnesota, Wisconsin, and Illinois, restricted to the transportation of traffic which originates at the named origin and destined to the named destination States, for 180 days. SUPPORTING SHIPPER: Pierce Packing Company, P.O. Box 1677, Billings, Mont. 59103, Walt Pippenger, Traffic Manager. SEND PROTESTS TO: J. L. Hammond, District Supervisor, Interstate Commerce Commission, Bureau of Operations, Room 369, Federal Building, Pierre, S. Dak. 57501.

No. MC 123383 (Sub-No. 66 TA), filed November 8, 1973. Applicant: BOYLE BROTHERS, INC., 941 South 2d Street, Camden, N.J. 08103. Applicant's representative: Chester A. Zyblut, 1522 K Street NW., Washington, D.C. 20005. Authority sought to operate as a *common carrier*, by motor vehicle, over irregular routes, transporting: *Building materials, accessories, and supplies used or useful in the transportation of building materials*, between the plantsite of Tech-Panel Corp., Springfield, Ky., on the one hand, and, on the other, points in West Virginia, Virginia, Ohio, Pennsylvania, Delaware, Maryland, New Jersey, New York, Rhode Island, Massachusetts, Maine, Vermont, New Hampshire, and the District of Columbia, for 180 days. SUPPORTING SHIPPERS: Tech-Panel Corporation, P.O. Box 429, Progress Road, Springfield, Ky. 40069. SEND PROTESTS TO: Richard M. Regan, District Supervisor, Interstate Commerce Commission, Bureau of Operations, 428 East State Street, Room 204, Trenton, N.J. 08608.

No. MC 124251 (Sub-No. 31 TA), filed October 30, 1973. Applicant: JACK JORDAN, INC., Off.: Highway 41, Mail: P.O. Box 688, Dalton, Ga. 30720. Applicant's representative: Archie B. Culbreth, Suite 246, 1252 West Peachtree St. NW., Atlanta, Ga. 30309. Authority sought to operate as a *common carrier*, by motor vehicle, over irregular routes, transporting: *Latex and latex compounds*, in bulk, from points in Gordon County, Ga., to points in Alabama, Florida, Georgia, North Carolina, South Carolina, Tennessee, Kentucky, and Ohio, for 180 days. SUPPORTING SHIPPER: Firestone Synthetic Rubber & Latex Company, P.O. Box 2786, Firestone Park Station, Akron, Ohio 44301. SEND PROTESTS TO: William L. Scroggs, District Supervisor, Interstate Commerce Commission, Bureau of Operations, Room 309, 1252 West Peachtree Street NW., Atlanta, Ga. 30309.

No. MC 128030 (Sub-No. 50 TA), filed November 7, 1973. Applicant: THE STOUT TRUCKING CO., INC., RR #1, P.O. Box 177, Urbana, Ill. 61801. Appli-

cant's representative: R. C. Stout (same address as applicant). Authority sought to operate as a *common carrier*, by motor vehicle, over irregular routes, transporting: *Malt beverages*, (1) from Fort Wayne, Ind., to Champaign, Ill.; (2) from St. Paul, Minn., to Urbana, Ill.; (3) from Attica, Ind.; Newport, Ky.; La-Crosse, Milwaukee, and Sheboygan, Wis., to Decatur, Ill.; Attica, Ind.; Peoria, Ill.; Detroit, Mich.; and Columbus, Ohio; and (4) from St. Louis, Mo., to Attica, Ind., for 180 days. SUPPORTING SHIPPERS: (1) Maurer Distributing Company, 2802 N. Woodford, Decatur, Ill.; (2) Champaign Distributing Company, 803 W. Pioneer, Champaign, Ill.; (3) Rear's Distributing Co., 205 N. Broadway, Urbana, Ill.; (4) Little Beverage Co., 103 West Sycamore St., Attica, Ind.; and (5) Cole Distributing Co., 701 N. Van Dyke St., Decatur, Ill. SEND PROTESTS TO: Robert G. Anderson, District Supervisor, Interstate Commerce Commission, Bureau of Operations, Everett McKinley Dirksen Bldg., 219 South Dearborn Street, Room 1086, Chicago, Ill. 60604.

No. MC 133229 (Sub-No. 12 TA), filed November 9, 1973. Applicant: COATS FREIGHTWAYS, INC., 601 32nd Avenue, P.O. Box 415, Council Bluffs, Iowa 51501. Applicant's representative: Arlyn L. Westergren, 530 Univac Building, 7100 W. Center Road, Omaha, Nebr. 68106. Authority sought to operate as a *common carrier*, by motor vehicle, over irregular routes, transporting: *Meat, meat products, meat byproducts, and articles distributed by meat packinghouses*, as described in Sections A and C of Appendix I to the report in *Descriptions in Motor Carrier Certificates*, 61 M.C.C. 209 and 766 (except hides and commodities in bulk, in tank vehicles), from Minden, Nebr., to points in Connecticut, Delaware, Maryland, New Jersey, New York, Pennsylvania, and the District of Columbia, for 180 days. SUPPORTING SHIPPER: Minden Beef Company, Rodney Christensen, Traffic Manager, Minden, Nebr. SEND PROTESTS TO: District Supervisor Carroll Russell, Interstate Commerce Commission, Bureau of Operations, Suite 620 Union Pacific Plaza Bldg., 110 No. 14th Street, Omaha, Nebr. 68102.

No. MC 134884 (Sub-No. 6 TA), filed November 9, 1973. Applicant: FARWEST FURNITURE TRANSPORT, INC., 6840 112th Avenue SE., Renton, Wash. 98055. Applicant's representative: Bruce E. Mitchell, Suite 1600, First Federal Bldg., Atlanta, Ga. 30303. Authority sought to operate as a *common carrier*, by motor vehicle, over irregular routes, transporting: *New furniture and fixtures*, (1) from Tacoma, Kirkland, Lynnwood, and Wapato, Wash., and Lake Oswego, Portland, and Bend, Oreg., to points in Utah, Nevada, Colorado, Montana, Arizona, New Mexico, and Wyoming; (2) from Los Angeles and points in the Los Angeles Commercial Zone and Harbor as defined by the Commission, to points in Utah, Nevada, Montana, and Wyoming; and (3) from Salt Lake City, Utah, to points in Idaho, Ne-

vada, Montana and Wyoming, for 180 days. SUPPORTING SHIPPERS: Slyter Chair, Inc., 3110 S. Cedar Street, Tacoma, Wash. 98409; The Northwood Corporation, P.O. Box 669, Bend, Oreg. 97701, Mt. Adams Furniture, Box 250, Wapato, Wash. 98951; Fashioncraft Furniture Co., 4600 SW. Macadam, Portland, Oreg. 97201; Monitor Cabinets, 3000 S. Alaska, Tacoma, Wash.; Design Group Incorporated, 5876 SW. Lakeview Blvd.; Lake Oswego, Oreg. 97034; and Inter Royal Corp., 970 E. 33rd Street, Salt Lake City, Utah 84105. SEND PROTESTS TO: L. D. Boone, Transportation Specialist, Interstate Commerce Commission, Bureau of Operations, 6049 Federal Office Bldg., Seattle, Wash. 98104.

No. MC 135797 (Sub-No. 15 TA), filed October 30, 1973. Applicant: J. B. HUNT TRANSPORT, INC., 833 Warner Street SW., Atlanta, Ga. 30310. Applicant's representative: Virgil H. Smith, Suite 12, 1587 Phoenix Blvd., Atlanta, Ga. 30349. Authority sought to operate as a *common carrier*, by motor vehicle, over irregular routes, transporting: *Lawn mowers*, power (lawn mowers with engines or motors) and *tillers, rotary and parts thereof*, from the plantsite of Dynamark Sales, Inc. at Des Moines, Iowa, to points in Arkansas, Louisiana, Missouri, Oklahoma, Kansas, and Tennessee (Brownsville only), restricted to traffic originating at and destined to named points only, for 180 days. SUPPORTING SHIPPER: Wal-Mart Stores, Inc., P.O. Box 116, Bentonville, Ark. 72712. SEND PROTESTS TO: William L. Scroggs, District Super-

visor, Interstate Commerce Commission, Bureau of Operations, 1252 West Peachtree Street, NW., Room 309, Atlanta, Ga. 30309.

No. MC 135858 (Sub-No. 2 TA), filed November 9, 1973. Applicant: A. G. KNORR, ROBERT D. KNORR, AND GENE A. KNORR, doing business as KNORR TRUCKING, Sawyer, N. Dak. 58781. Applicant's representative: Harris P. Kenner, 615 South Broadway, P.O. Box 36, Minot, N. Dak. 58701. Authority sought to operate as a *contract carrier*, by motor vehicle, over irregular routes, transporting: (1) *Trailers, toe hitches, raw steel and component parts for feed lot equipment*, from the plantsite of Bocats, Inc., at Martin, N. Dak., to Garden City, Kans., and (2) *Prefabricated steel and component parts* for manufacturing trailers, from the plantsite of Bocats, Inc., Garden City, Kans., to Martin, N. Dak., restricted to transportation for the account of Bocats, Inc., for 150 days. SUPPORTING SHIPPER: Bocats, Inc., Martin, N. Dak. 58758. SEND PROTESTS TO: J. H. Ambs, District Supervisor, Interstate Commerce Commission, Bureau of Operations, P.O. Box 2340, Fargo, N. Dak. 58102.

No. MC 136208 (Sub-No. 1 TA), filed November 7, 1973. Applicant: CREAGER TRUCKING CO., INC., 710 N. Columbia Blvd., Portland, Oreg. 97217. Applicant's representative: George R. LaBissoniere, Suite 101, 130 Andover Park East, Seattle, Wash. 98188. Authority sought to operate as a *common carrier*, by motor vehicle, over irregular routes, transporting: *Frozen fruits, berries, vegetables, and pota-*

toes, from Arlington and Othello, Wash., and Ontario, Oreg., to El Paso and Dallas, Tex., for 180 days. SUPPORTING SHIPPER: Twin City Foods, Inc., P.O. Box 587, Stanwood, Wash. 98792. SEND PROTESTS TO: District Supervisor Huetig, Interstate Commerce Commission, Bureau of Operations, 450 Multnomah Bldg., 319 Southwest Pine Street, Portland, Oreg. 97204.

No. MC 136315 (Sub-No. 2 TA), filed November 7, 1973. Applicant: OLEN BURRAGE TRUCKING, INC., Route 9, Box 22-A, Philadelphia, Miss. 39350. Applicant's representative: Fred W. Johnson, Jr., P.O. Box 22628, Jackson, Miss. 39205. Authority sought to operate as a *common carrier*, by motor vehicle, over irregular routes, transporting: *Lumber, treated or untreated, and forestry products*, from points in Neshoba, Calhoun, and Lamar Counties, Miss., to points in Massachusetts, Maine, New Jersey, Connecticut, Rhode Island, New York, Vermont, New Hampshire, Delaware, Maryland, Virginia, West Virginia, and the District of Columbia, for 180 days. SUPPORTING SHIPPER: Weyerhaeuser Company, Philadelphia, Miss. SEND PROTESTS TO: Alan C. Tarrant, District Supervisor, Interstate Commerce Commission, Bureau of Operations, Room 212, 145 East Amite Bldg., Jackson, Miss. 39201.

By the Commission.

[SEAL] ROBERT L. OSWALD,
Secretary.

[FR Doc. 73-24997 Filed 11-23-73; 8:45 am]

CUMULATIVE LISTS OF PARTS AFFECTED—NOVEMBER

The following numerical guide is a list of parts of each title of the Code of Federal Regulations affected by documents published to date during November.

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PART II



DEPARTMENT OF HEALTH, EDUCATION, AND WELFARE

Food and Drug Administration

■

CACAO PRODUCTS AND CONFECTIONERY

Proposed establishment of good
manufacturing practice regulations

DEPARTMENT OF HEALTH,
EDUCATION, AND WELFARE

Food and Drug Administration

[21 CFR Part 128c]

CACAO PRODUCTS AND CONFECTIONERY

Proposal To Establish Good Manufacturing
Practice Regulation

The Food and Drug Administration has evaluated the conditions under which cacao products and confectionery are manufactured and packaged for human consumption. Some of these products are manufactured or packaged under inadequate sanitary conditions. The Food and Drug Administration and industry associations are seeking to improve the sanitary practices of the industry to ensure that all of these products are manufactured under adequate sanitary conditions and are safe, pure, and wholesome.

In 1971, at the request of the General Accounting Office, the Food and Drug Administration inspected 97 food manufacturing plants of all types. These were selected at random from about 4,550 food manufacturing plants in six Food and Drug Administration districts covering 21 states. Included in this survey were four cacao product and confectionery manufacturing plants. Three of these plants were not operating in compliance with good manufacturing practices.

In 1971 and 1972, the Food and Drug Administration surveyed 213 cacao product and confectionery manufacturing plants to evaluate compliance of the industry. The number surveyed represented about 20 percent of the U.S. firms manufacturing primarily cacao products and confectionery. Of the 213 firms inspected, 97 were not operating in compliance with good manufacturing practices.

The Food and Drug Administration has reviewed the administrative files and over 220 establishment inspection reports for cacao product and confectionery manufacturing plants and has visited six representative plants to identify critical control points in the manufacture, processing, handling, and packaging of these products. Based upon observations of problem areas in some plants, several critical control points have been identified as being important in the production of wholesome cacao products and confectionery and are included in the proposed current good manufacturing practice regulations for these products.

Food and Drug Administration consumer inquiry files for the six-month period from August 1972 through January 1973, contained 23 letters concerning cacao products and confectionery.

From December 1971 through February 1973, 6 legal actions against adulterated cacao products and confectionery or against the manufacturers of these products were approved by the Food and Drug Administration.

The data and information referred to above have been placed on display at the Office of the Hearing Clerk, Food and Drug Administration, Rm. 6-86, 5600 Fishers Lane, Rockville, MD 20852, for public review.

The National Confectioners Association of the United States, Inc., and the Chocolate Manufacturers Association of the United States of America have initiated and submitted discussion drafts of proposed good manufacturing practice regulations for their respective industries to the Food and Drug Administration. After reviewing these drafts and other relevant information, the Food and Drug Administration has prepared a single, proposed good manufacturing practice regulation for cacao products and confectionery. The unique characteristics of cacao products and confectionery, including low moisture, high solids, and often high sugar content, require that special consideration be given to processing methods and sanitary controls used in the processing of these products. It is important that a regulation incorporating these considerations be established for the manufacture of cacao products and confectionery. The proposed regulation does not supersede 21 CFR Part 128. Instead, the proposed current good manufacturing practice regulation for cacao products and confectionery supplements 21 CFR Part 128 by setting forth additional standards to be applied in evaluating the methods and procedures used in the manufacture, processing, packaging, or holding of cacao products and confectionery. The Commissioner of Food and Drugs intends to propose specific current good manufacturing practice regulations for individual segments of the food industry, and also intends to propose amendments to 21 CFR Part 128 to provide more current guidance to the entire food industry on plant sanitation practices.

Accordingly, the Commissioner of Food and Drugs proposes to establish a current good manufacturing practice regulation for the manufacture and processing of cacao products and confectionery.

Therefore, pursuant to provisions of the Food, Drug, and Cosmetic Act (secs. 402(a)(4), 701(a), 52 Stat. 1046, 1055; 21 U.S.C. 3422(a)(4), 371(a)) and under authority delegated to him (21 CFR 2.120), the Commissioner proposes that Chapter I of Title 21 be amended by adding a new Part 128c to read as follows:

PART 128c—CACAO PRODUCTS AND
CONFECTIONERY

Sec.

- 128c.1 Definitions.
128c.2 Current good manufacturing practice.
128c.3 Plants and grounds.
128c.4 Equipment and utensils.
128c.5 Personnel sanitation facilities.
128c.6 Equipment and utensil cleaning and sanitizing.
128c.7 Processes and controls.
128c.8 Records.

AUTHORITY: Secs. 402(a)(4), 701(a), 52 Stat. 1046, 1055 (21 U.S.C. 342(a)(4)).

§ 128c.1 Definitions.

For the purposes of this part, the following definitions apply:

(a) "Cacao products" mean any form of chocolate, chocolate product, cocoa, or cocoa product.

(b) "Confectionery" means candy and other food products made basically from sweeteners, frequently prepared with colorings, flavorings, milk products, cacao products, nuts, fruits, starches, and other materials, and often fashioned into attractive shapes or forms.

(c) "Lot" means a collection of primary containers or units of the same size, type, and style, produced under conditions as nearly uniform as possible, designated by a common container code or marking, and, in any event no more than a day's production.

(d) "Return" means clean, wholesome product(s) returned to the manufacturer for reprocessing for reasons other than insanitary conditions and which is suitable for use as food.

(e) "Rework" means clean, wholesome product(s) removed from processing for reasons other than insanitary conditions and which is suitable for reprocessing and for use as food.

(f) "Shall" refers to mandatory requirements and "should" refers to recommended or advisory procedures or equipment.

(g) "Waste" means product rejected due to filth or other contamination and not suitable for use as human food.

§ 128c.2 Current good manufacturing practice.

(a) The criteria and definitions in Part 128 of this chapter shall apply in determining whether the facilities, methods, practices, and controls used for the manufacture, processing, packing, or holding of cacao products and confectionery are in conformance with and are operated or administered in conformity with good manufacturing practices to produce, under sanitary conditions, food for human consumption.

(b) The criteria in §§ 128c.3 through 128c.8 set forth additional standards to be applied in evaluating the methods and procedures used in the manufacture, processing, packaging, packing, or holding of cacao products and confectionery.

(c) Pertinent criteria from Part 128 of this chapter have been incorporated into §§ 128c.3 through 128c.8 to emphasize critical control points in the manufacture, processing, packaging, packing, or holding of cacao products and confectionery.

§ 128c.3 Plants and grounds.

Wherever necessary to prevent contamination of products, raw materials, or packaging materials with micro-organisms, chemicals, filth, or other extraneous material, the following operations shall be separated by partition, location, air flow, enclosed systems, or other effective means:

- (a) Receiving.
(b) Raw material storage.
(c) Cacao bean cleaning, roasting, cooling, cracking, and fanning.
(d) Cacao product milling, pressing, mixing, refining, conching, tempering, and molding.
(e) Pulverizing or separating of cocoa, and other dusty operations.
(f) Cacao product and confectionery processing.

(g) Portable equipment and utensil cleaning and sanitizing.

(h) Packaging and packing.

(1) Finished product storage and shipping.

§ 128c.4 Equipment and utensils.

(a) Food-contact surfaces shall be made of corrosion-resistant, nonabsorbent, nontoxic, smooth material which will not readily crack or disintegrate, and which will withstand the environment of its intended use and the action of food ingredients, cleaning compounds, and sanitizing agents.

(b) Seams on food-contact surfaces shall be smoothly bonded so that no inaccessible spaces exist in which dirt or organic material might accumulate.

(c) Non-food-contact surfaces of equipment shall be so constructed that they can be kept in a clean, sanitary condition.

(d) Equipment in which dusty ingredients are processed or which generate dusty materials should be equipped with dust-control devices which collect and remove particulate matter from the processing area.

(e) Regulating and/or recording controls, thermometers, other temperature measuring devices, and temperature recording devices on equipment used to pasteurize raw materials or products shall be accurate and effective for their designated uses. The accuracy of temperature controlling, measuring, and recording devices on equipment used to control or prevent undesirable microbial growth in raw materials or finished products shall be within $\pm 2^\circ$ F.

(f) Each freezer and cold storage compartment used for storing or holding raw materials or products capable of supporting growth of micro-organisms shall be fitted with an indicating thermometer, temperature measuring device, or temperature recording device so installed as to show accurately the temperature within the compartment, and should be fitted with an automatic control for regulating temperature or an automatic alarm system to indicate a significant temperature change in a manual operation. Cooling tunnels on processing lines shall have access doors or other provisions to permit cleaning of the interior.

§ 128c.5 Personnel sanitation facilities.

(a) Adequate and readily accessible hand washing and sanitizing facilities shall be provided in the plant for employees who may handle unprotected food, unprotected packaging materials, and food-contact surfaces. Such facilities shall be furnished with running water at a suitable temperature for hand washing, effective hand cleaning and sanitizing preparations, sanitary towel service or suitable drying devices, and, where appropriate, waste receptacles, and should be equipped with water control valves so designed and constructed as to prevent recontamination of clean, sanitized hands.

(b) Readily understandable signs directing employees handling unprotected food, unprotected packaging materials, or

food-contact surfaces, to wash and sanitize their hands before starting work, after each absence from post of duty, and when their hands may have become soiled or contaminated shall be conspicuously posted in the processing room(s) and in all other areas where employees may handle such materials and surfaces.

(c) Supervisors shall maintain sufficient control to ensure that employees handling unprotected food, unprotected packaging materials, or food-contact surfaces wash and sanitize their hands before starting work, after each absence from post of duty, and when their hands may have become soiled or contaminated.

§ 128c.6 Equipment and utensil cleaning and sanitizing.

(a) Cleaning and sanitizing of utensils and equipment shall be carried out in such a manner as to prevent raw material, packaging material, or product contamination.

(b) Food-contact surfaces of equipment used for processing or holding low moisture raw materials or products such as chocolate, fats and oils, corn sirup, peanut butter, and similar materials which are not conducive to microbial growth shall be maintained in a sanitary condition. When wet cleaning of such equipment may cause conditions conducive to microbial growth, other appropriate cleaning methods shall be utilized to prevent product contamination.

(c) Poisonous or dangerous cleaning compounds, sanitizing agents, and pesticide chemicals shall be applied, stored, and held in such a manner as to prevent food or packaging material contamination. These materials shall be identified and used only in such manner and under such conditions as will be safe for their intended use. Any applicable regulations promulgated by the Environmental Protection Agency for the application, use, or holding of such materials shall be followed.

§ 128c.7 Processes and controls.

The manufacturer shall employ appropriate quality control procedures and treatments to ensure that raw materials and finished products are wholesome and fit for food, that packaging materials are safe and suitable, and that all of the foregoing materials are otherwise in compliance with the Federal Food, Drug, and Cosmetic Act.

(a) *Handling of raw materials.* (1) Milk and milk products shall have been pasteurized before use, and egg products shall have been pasteurized or otherwise treated to destroy viable *Salmonella* microorganisms before use, or these materials shall be pasteurized or otherwise treated during processing operations to destroy pathogenic microorganisms. The manufacturer shall ensure that gelatin, dried coconut, nuts, and other raw materials susceptible to contamination by pathogenic microorganisms are free of such microorganisms before these materials are incorporated into finished products unless these materials are pasteurized or otherwise treated before or during processing operations to destroy pathogenic microorganisms. This may be ac-

complished by analyzing these materials for pathogenic microorganisms, by purchasing these materials under a supplier's guarantee or certification, or by other acceptable means.

(2) The manufacturer shall ensure that peanuts, Brazil nuts, pistachio nuts, filberts, walnuts, almonds, pecans, corn meal, and other raw materials susceptible to aflatoxin contamination comply with current Food and Drug Administration regulations, guidelines, and action levels for natural or unavoidable defects before these materials are incorporated into finished products. This may be accomplished by analyzing these materials for aflatoxins, by purchasing these materials under a supplier's guarantee or certification, or by other acceptable means.

(3) The manufacturer shall ensure that nuts, raisins, cacao beans, spices, rework, return, and other raw materials susceptible to infestation or contamination by animals, birds, vermin, microorganisms, or extraneous material comply with current Food and Drug Administration regulations, guidelines, and action levels for natural or unavoidable defects before these materials are incorporated into finished products. This may be accomplished by examining these materials for infestation and contamination, or by other acceptable means.

(b) *Storing and holding of raw materials.* Raw materials shall be held in their original containers or in containers so designed and constructed as to prevent raw material contamination. Raw materials and packaging materials shall be held at such temperature and relative humidity and in such a manner as to prevent their adulteration, contamination, or decomposition.

(1) Materials capable of supporting growth of pathogenic microorganisms shall be stored at a temperature below 40° F. or above 140° F., except for short periods of time as required to facilitate processing.

(2) Frozen materials shall be kept frozen and should be stored at a temperature of 0° F. or below.

(3) Liquid sugars shall be held in such a manner as to prevent microbial growth or any other direct or indirect contamination. Storage tanks for liquid sugars shall have filtered air-intake vents.

(4) Liquid mixtures containing egg products or other perishable materials and capable of supporting growth of pathogenic microorganisms shall be held in such a manner as to preclude the growth of these microorganisms or shall be processed in such a manner as to destroy these microorganisms. This may be accomplished by:

(i) Maintaining the mixtures at a temperature below 40° F. after removal from storage and disposing of the unused portion at least every 12 hours during operations and at the end of the day's operation; or

(ii) Maintaining the mixtures at a temperature below 50° F. after removal from storage and disposing of the unused portion at least every 4 hours during operations and at the end of the day's operation; or

(iii) Pasteurizing or otherwise treating the mixtures during processing operations to destroy pathogenic microorganisms.

(c) *Processing operations.* (1) Frozen egg products shall be defrosted in a sanitary manner and by such methods that their wholesomeness is not adversely affected. This may be accomplished by defrosting at a temperature of 40° F. or below, or by defrosting at a temperature above 40° F. for a period of time not exceeding 24 hours, provided that the temperature in any part of the defrosted liquid does not exceed 50° F.

(2) Processes intended to pasteurize or otherwise treat materials to destroy pathogenic microorganisms shall be scientifically determined to be adequate under the conditions of manufacture for a given product to ensure destruction of such microorganisms.

(3) Rework, when stored or held, and return shall be considered as raw materials. They shall be held in properly identified containers and examined before reprocessing.

(4) Waste shall not contribute to direct or indirect product contamination. This may be accomplished by holding the waste in properly identified containers and collecting it on a regular basis. Waste should be segregated and removed from the processing area daily.

(5) Effective measures shall be taken to prevent cross contamination between raw materials and finished products or between these materials and refuse. When any of these materials are unprotected they shall not be handled simultaneously in a receiving, loading, or shipping area. Raw materials and products transported by conveyor shall be protected against contamination from extraneous material.

(6) Equipment, containers, and utensils used to convey, process, hold or store raw materials or products shall be handled during processing or storage

in such a manner as to prevent raw material or product contamination.

(7) Suitable equipment such as sieves, magnets, electronic metal detectors, or other effective devices shall be utilized where necessary to prevent the inclusion of metal or other extraneous material in the finished product.

(8) Molding starch shall be passed through a sieve and a metal trap or be otherwise treated before it is reused in molding operations whenever necessary to remove extraneous material that may contaminate products.

(9) The cooling and winnowing of roasted cacao beans and the processing and storage of cocoa nibs shall be carried out in such a manner as to prevent product contamination.

(10) Cacao bean shell, dust, and other residue particles resulting from cracking operations shall be handled and held in such a manner as to prevent product contamination.

(d) *Testing.* Raw materials, products-in-process, and finished products shall be sampled and examined for microbial, chemical, and other adulteration as necessary to ensure that processing steps and sanitary controls are adequate. Adulterated materials shall be disposed of in such a manner as to prevent raw material, rework, return, or finished product contamination, or shall be reconditioned, if feasible, and then re-examined and found to be wholesome before being incorporated into finished products.

(e) *Coding.* Permanently legible code marks shall be placed on the outer layer of each shipping container and should be placed on the outer layer of each finished product package. Such marks shall identify at least the plant where packed and the product lot.

(f) *Warehousing and distribution.* Finished products shall be handled in storage, during shipment, and while being held for sale in such a manner as to prevent product contamination. Transportation equipment, warehouses,

and other facilities used for storing, holding, or transporting finished products shall be of such design and construction as to prevent contamination or adulteration of the products, and minimize deterioration of product quality. Such facilities and equipment shall be free of vermin or other objectionable conditions.

§ 125c.3 Records.

(a) Records shall be maintained of examinations of raw materials, packaging materials, and finished products and of supplier's guarantees or certifications that verify compliance with Food and Drug Administration regulations and guidelines.

(b) Processing and production records covering processes intended to pasteurize or otherwise treat materials to destroy pathogenic microorganisms shall be maintained, shall contain sufficient information to permit a public health evaluation of the processes, and shall be retained for a period of time that exceeds the shelf life of the finished product, except that they need not be retained more than two years.

(c) Records shall be maintained to identify the initial distribution of the finished product to facilitate, when necessary, the segregation of specific food lots that may have become contaminated or otherwise unfit for their intended use.

Interested persons may, on or before January 25, 1974, file with the Hearing Clerk, Food and Drug Administration, Room 6-86, 5600 Fishers Lane, Rockville, MD 20852, written comments (preferably in quintuplicate) regarding this proposal. Comments may be accompanied by a memorandum or brief in support thereof. Received comments may be seen in the above office during working hours, Monday through Friday.

Dated: November 9, 1973.

A. M. SCHMIDT,
Commissioner of Food and Drugs.

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PART III



DEPARTMENT OF HEALTH, EDUCATION, AND WELFARE

Food and Drug Administration



BOTTLED WATER

Quality standards; addition of fluoride,
and current good manufacturing
practice regulations

Title 21—Food and Drugs

CHAPTER I—FOOD AND DRUG ADMINISTRATION, DEPARTMENT OF HEALTH, EDUCATION, AND WELFARE

SUBCHAPTER B—FOOD AND FOOD PRODUCTS

PART 11—STANDARDS OF QUALITY FOR FOODS WHICH THERE ARE NO STANDARDS OF IDENTITY

Quality Standards for Bottled Water

In the matter of establishing quality standards for bottled water (21 CFR Part 11):

A notice of proposed rulemaking was published in the FEDERAL REGISTER of January 8, 1973 (38 FR 1019), to amend 21 CFR Part 11 by adding to Subpart B a new § 11.7 on bottled water. A correction of § 11.7(b)(1)(ii) of the proposal was published in the FEDERAL REGISTER of January 23, 1973 (38 FR 2219). Interested persons were invited to submit comments on the proposal within 60 days and the time for filing comments was extended an additional 30 days by notice published in the FEDERAL REGISTER on March 30, 1973 (38 FR 8273).

Thirty-three comments were received from consumers, a Federal agency, State and local health agencies, industry, trade associations, testing and consulting services, and educational organizations.

1. Comments from several State health agencies stated that promulgation of the proposed standard would result in conflicts between State and Federal requirements for bottled water.

The Commissioner of Food and Drugs recognizes that State and local governments have traditionally exercised regulatory control of drinking water supplies, including bottled water, and that some States have laws and regulations establishing microbiological and chemical limits for bottled water. In some instances, the limits in State laws or regulations are more restrictive than those of the proposed Federal standard. The Federal standard represents the lowest acceptable quality for bottled water that does not require a label statement of substandard quality. Bottled water meeting the Federal standard may be lawfully marketed in interstate commerce. It is anticipated that this standard may serve as the basis for uniformity among State regulations for bottled water. Federal and State regulations may co-exist if compliance with the State regulation does not prevent compliance with the Federal regulation.

2. Several State health agencies considered the proposal inadequate to establish a standard of quality for bottled water and recommended that it not be promulgated. They suggested that it might be possible to establish a comprehensive regulatory program based on the Environmental Protection Agency's (EPA) revision of the drinking water standard. If the use of the revised EPA standard is not possible, it was suggested that a whole new system of microbiological and chemical monitoring of bottled water be developed which would include frequent inspection and sampling

of bottled water, the water source, and the processing operations. The comments contained no specific plans or suggestions for a system of microbiological or chemical monitoring of bottled water.

The current Federal drinking water standard was developed by the U.S. Public Health Service in 1962. EPA now has the responsibility for establishing and updating the drinking water standard and an extensive revision of that standard is currently being undertaken. The Commissioner will periodically review and revise the bottled water standard in order to assure that it is kept compatible with the EPA drinking water standard.

The quality of bottled water is affected by such factors as the excellence of the water source and the degree of control present at the time of processing. It is not the purpose of this regulation directly to control such factors. These are elements of the manufacturing process which are properly included in good manufacturing practices (GMP) regulations, which are proposed elsewhere in this issue of the FEDERAL REGISTER. The GMP regulations will provide the broader type of regulation suggested by State agencies.

3. One comment suggested that all domestically produced bottled water be required to be from State certified plants and that the Food and Drug Administration certify all suppliers of imported bottled water.

The Commissioner recognizes that many States currently require some form of licensing of plants or certification of the water source. Nothing in this regulation prevents such State requirements. A State may certify and otherwise regulate bottled water processed within that State as long as such regulation does not conflict with Federal regulations. The Federal quality standard pertains only to the actual bottled water, while State approval usually covers additional items such as the suitability of the water source. The Commissioner concludes that State certification requirements are more appropriately considered in connection with the proposed GMP regulations. The Food and Drug Administration does not certify importers of other foods and does not believe that certification of importers of bottled water is warranted. Imported bottle water is currently examined for compliance with the act, and the new quality standard applies to imported as well as domestic bottled water.

4. One comment suggested that the limits and sampling procedures proposed in the standard are not applicable in all cases because the sources of water used by bottled water manufacturers are more diverse than the sources of water used for municipal water supply systems.

Since the proposal was patterned after the drinking water standard, any source of water that may be used under the drinking water standard may also be used to produce bottled water that will meet the requirements of the proposed bottled water standard. The Commissioner has concluded that the criteria of the drinking water standard, which was designed for public water sup-

ply systems, can be applied to bottled water except that the sampling plans for the repetitive examination of public water supplies for microbiological limits are not appropriate for bottled water, as discussed in the preamble to the proposal. No information was received that would indicate that the quality standard would preclude the use of any appropriate water source now being used for bottled water.

5. One comment suggested that more stringent limits than those included in the drinking water standard be applied to bottled water since many consumers assume that bottled water is of a higher quality than tap water.

Although some consumers may assume, and some promotion of bottled water may encourage, the assumption that bottled water is of a higher quality than tap water, there is no Federal requirement to this effect. The quality of both tap and bottled water can vary widely due to the source itself (underground wells or springs or surface waters such as rivers and lakes) as well as to treatments these waters may receive during processing (chemical precipitation and flocculation, adjustment of pH reaction, filtration, softening, chlorination and fluoridation, substitution of minerals, etc.). Because of these source and treatment variables there is no basis for assuming that bottled water is of a higher quality than municipal tap water. The standard of quality being promulgated does not represent an optimum level or even average level of quality, but only the minimum acceptable level of quality for bottled water. The Commissioner has concluded, based on the available data, that the criteria of the drinking water standard, with the exception noted above, are as appropriate for the quality of bottled water as for the quality of tap water.

6. One comment questioned whether the standard would be applicable to bottled water dispensed from a coin-operated dispenser into a container provided by the consumer.

The standard applies only to sealed containers of bottled water, as stated in § 11.7(a), and thus applies to sealed containers of bottled water for use in dispensers. Once a container of water used in a dispenser, coin operated or otherwise, is opened however, the standard will no longer be applicable because the water quality may be altered as a result of it being exposed to various environmental factors that are either an integral part of the dispenser or are associated with it.

7. Several comments suggested that the proposed standard should also apply to bottled mineral water. Two of these comments predicted confusion in the industry as a result of excluding bottled mineral water from the requirements.

The Commissioner has concluded that bottled mineral water is a product inherently different from bottled water. As a result of further study of bottled mineral water, it has been decided to develop a separate standard of quality for that product. The lack of such a standard

applicable to bottled mineral water is only a temporary situation.

8. One comment requested that the proposed standard consider quality factors for bottled water held for years for emergency use.

The Commissioner is aware that the quality of bottled water may change during long term storage. Nevertheless, the Commissioner finds no basis for excluding such bottled water from the standard. No other criteria were offered in the comments submitted. Thus, the standard is applicable to bottled water that is to be stored for a prolonged period of time. It is recommended that stocks of such bottled water be replaced periodically because of possible quality deterioration.

9. One comment stated that the term "lot" should be defined. Others stated that the collection of 10 containers is statistically unsound when the size of the containers in the lot are "very small." One comment also considered it unreasonable to collect 10 containers when the containers in the lot are "large."

The terms "lot," "sample" and "analytical unit" as used in the proposed standards were defined in § 11.2, published in the FEDERAL REGISTER of August 2, 1973 (38 FR 20726). For purposes of determining quality factors related to manufacture, processing or packing, a "lot" is defined as a collection of primary containers or units of the same size, type and style produced under conditions as nearly uniform as possible and usually designated by a common container code or marking, or in the absence of any common container code or marking, a day's production. For purposes of determining quality factors of bottled water related to distribution and storage, a "lot" is defined as a collection of primary containers or units transported, stored, or held under conditions as nearly uniform as possible. Examples of a "lot" are containers or units produced during the same shift or day, or transported or stored as a single item of trade. A "sample" is a composite of 10 subsamples (consumer units), taken one from each of 10 different, randomly chosen shipping cases, to be representative of a given lot. An "analytical unit" is defined as the portion of food (water) taken from a subsample of a sample for the purpose of analysis.

The sampling plan specified in the proposal is to indicate the procedures that will be used by the Food and Drug Administration to determine whether a lot is in compliance with the standard. The proposal does not require manufacturers or others to use the sampling or testing plans contained in the standard. The Commissioner advises that manufacturers and others may use any type of sampling and testing plans they choose. However, it should be determined that any plan used to check compliance with the standard will produce results compatible with those contained in the regulation.

Complete assurance that every container or unit of a lot is in compliance

with the proposed standard would, of course, require destructive analysis of the entire lot. Therefore, a statistical approach involving analysis of a representative sample from the lot is appropriate. The Commissioner concludes that the sampling and testing procedures contained in the regulation, which have been evaluated statistically and judged to be satisfactory, are reasonable and appropriate for compliance purposes.

10. One comment indicated that a sample could not be tested before the sample lot of bottled water would be consumed. The comment also mentioned that the sampling and analysis provided for in the proposal would give no indication of the quality of the whole or continuous production of a bottled water manufacturer.

The Commissioner is aware that instances may occur where a lot could be consumed before a sample analysis is completed. This problem is no different for any other food that is presently manufactured under a quality standard. Experience indicates that only on rare occasions is the time interval between production and retail sale too short to permit sampling and analysis. No information was submitted establishing that the time between production and retail sale of bottled water is routinely too short to make such sampling impractical. Bottled water manufacturers, as opposed to municipal water supplies, operate on a production line/lot basis. The nature of the operation necessitates that the standard of quality for bottled water be applied on an individual lot basis. Firms producing substandard quality bottled water not properly labeled as such, will be subject to regulatory action under the act even if none of the substandard lots sampled is available for seizure.

11. One comment suggested that the standard should specify periodic testing of bottled water by independent laboratories operated by graduate biochemists and located near the plant where the water is bottled.

The Commissioner rejects this suggestion as being unnecessarily restrictive. Sampling and testing performed by the manufacturer that is compatible with the requirements of the regulation will be sufficient.

12. Several comments objected to the sale of substandard quality bottled water, even though the regulation requires this fact to be declared on the label. One comment stated that consumers would not notice the substandard quality declaration and another requested that the substandard quality declaration be required to be placed prominently on the principal display panel. One comment suggested that, in lieu of the substandard quality statement in the proposal, either of the following statements be used: "Not for Human Consumption" or "This Product Does Not Meet the Standards of the FDA."

Section 403(h)(1) of the act specifically provides for the use of a label statement of substandard quality when the quality of a food falls below the

standard of quality established for the food. The regulation requires the label statement of substandard quality to be placed prominently on the principal display panel(s) of the label immediately and conspicuously preceding or following the name of the food in letters not less in height than those required for the net quantity of contents statement. The Commissioner therefore concludes that the statements of substandard quality are appropriate and should not be changed.

13. Comments from several State health agencies objected to the proposal because it does not provide for the safety of bottled water. One comment suggested that the regulation contain a statement to the effect that, because the standard does not mention certain harmful substances, such silence should not be taken to imply that such substances are allowed in bottled water.

Pathogenic bacteria, heavy metals, and radioactivity ordinarily are not the subject of a quality standard, but rather are factors related to adulteration. In this instance, heavy metals and radioactivity are included as quality factors because of their traditional handling under the drinking water standards and the desirability for consistency in this respect. Limits for adulteration may be promulgated elsewhere in Food and Drug Administration regulations, but they are not properly within the scope of Part 11, which is limited to quality factors. If bottled water contains any substance at a level considered injurious to health, it will be deemed to be adulterated and appropriate regulatory action will be taken, whether or not it meets the standard of quality. The Commissioner concludes that the statement in § 11.7(g) is adequately explicit on this subject and that additional statements are unnecessary.

14. Several comments objected to the standard plate count (SPC) criterion of 500 microorganisms per milliliter. Some comments objected on the basis that the proposed SPC criterion was unduly restrictive, while others would impose an even more stringent SPC. Those objecting that the SPC was too restrictive stated that the SPC limit has no relationship to the quality or safety of bottled water, the SPC limit is equivalent to requiring a sterile product, the SPC limit is unduly restrictive when compared to the microbiological levels permitted or commonly found in other foods, and often a lot of bottled water meeting the proposed SPC limit at the time of filling will exceed this limit after storage under adequate conditions. Some comments suggested that the SPC limit should apply only at the time of bottling or within 24 hours of bottling. Those feeling that the proposed SPC was too lenient proposed that the regulation require that bottled water be commercially sterile since microorganisms multiply in bottled water and often are pathogenic to the very young, the very old, and debilitated medical patients, and it is feasible to produce commercially sterile bottled water and other beverages, such as soft

drinks, fruit juices, and malt beverages. One comment suggested an SPC limit of 100 microorganisms per milliliter.

All water contains microorganisms. The number and types of bacteria present in untreated water from underground or surface sources are dependent upon the quality of the sources. For example, surface waters such as rivers or streams used as sources for municipal water supplies that are also outlets for treated or untreated sewage effluents of communities upstream may be expected to contain greater numbers and more types of microorganisms than a surface water located in an uninhabited area which is protected from such contamination. Treated water (water which has been processed through a municipal water treatment plant or a bottled water plant) also contains microorganisms. In the case of treated water, however, the total number of microorganisms has been greatly reduced and pathogenic organisms have been destroyed or removed. In this instance, the number and types of microorganisms are dependent not only on the original quality of the source but also upon the types and degree of treatment the water receives during processing (e.g., flocculation, filtration, chemical disinfection, etc.). Unless a treated water contains a residual concentration of a disinfectant such as chlorine, the few microorganisms that remain in a water after treatment are capable of multiplying and usually do so upon storage of the water. Treated water that is sealed in a bottle and which does not contain a residual concentration of a chemical disinfectant can be expected to contain a few bacteria that are natural to the water, and these few bacteria can be expected to multiply in the bottled water during storage. This is a natural phenomenon that may occur in water that is processed and bottled under the best of current sanitary and processing conditions. This multiplication is usually of a cyclic nature in that, during storage in a sealed bottle, the bacteria at first multiply and then die off. The few surviving cells may once again give rise to increased numbers that in turn die off. This cycle may occur several times. No microbial spoilage or contamination occurs.

The good manufacturing practices (GMP) regulations proposed elsewhere in this issue of the FEDERAL REGISTER are intended to assure that bottled water is manufactured under good sanitary conditions that protect it from contamination with filth or harmful or deleterious substances. Monitoring for pathogenic organisms will be required. One of the factors of bottled water that is deemed desirable by the consumer is the freedom from chemical disinfectants. Because bottled water will be required to be processed in accordance with good manufacturing practices, the Commissioner concludes that an SPC standard for bottled water is not warranted.

The fact that some other foods are commercially sterile or have very low microbial levels does not directly bear on the issue of an appropriate microbial level for bottled water. A requirement that bottled water, which is not subject

to microbial spoilage and which has been processed in accordance with good manufacturing practices, be sterile is not justified at this time.

The primary purpose of a standard of quality is to establish the minimum acceptable quality criteria for a product when it is offered to the consumer. It is in the interest of consumers that all of the criteria of the standard shall be applicable at the point of retail sale and use of the sealed containers of bottled water, instead of being applicable only within a 24 hour period of bottling. However, the Commissioner also recognizes that wide fluctuation in the microbial level of bottled water does occur after the product is sealed in containers and that this fluctuation is not necessarily indicative of product quality. Review of the comments and further consideration of available microbiological data on bottled water reveals that sufficient grounds exist for the objections to the proposed SPC limit. Therefore, the Commissioner has deleted § 11.7(b)(2) of the proposal containing an SPC limit for bottled water.

15. One comment recommended that the size of the analytical unit taken for bacteriological analysis by the multiple-tube fermentation and membrane filter methods should be specified and related to the microbiological limits.

The Commissioner concludes that the analytical unit size is immaterial if the analytical units are of equal volume. In the multiple tube fermentation method, 50 milliliters (ml) (5-10 ml portions) are examined. In the membrane filter method, 100 ml of water are examined. To eliminate the possibility of confusion on this point, § 11.7(b) has been revised to state that the sample is to consist of analytical units of equal volume.

16. One comment requested clarification of the coliform criterion in § 11.7(b)(1). The comment assumed that the intention of § 11.7(b)(1) was to establish a limit of 2.2 coliform organisms/100 ml based upon the average value determined from the 10 analytical units that comprise the 50-ml sample. The comment apparently further assumed that no more than one sample (rather than one analytical unit of the 10-unit sample) can exceed a most probable number (MPN) of 9.2 coliform organisms/100 ml. Another comment stated that this section establishes a more restrictive coliform criterion than that contained in the drinking water standard. One comment recommended that bottled water be required to be free of coliforms.

The coliform criteria in the proposal and in § 11.7(b)(1) of the final regulation are essentially the same as those of the drinking water standard. These criteria are based upon the laboratory testing of a representative sample of water from the lot. The sample is composed of 10 containers from a lot, from each of which is removed a 5-ml portion for analysis. Not more than one of the 5-ml portions may contain an MPN of 2.2 or more coliform organisms/100 ml, and none of the 5-ml portions may contain an MPN of 9.2 or more coliform organisms/100 ml. Thus, this coliform requirement is not based upon an average

value of the ten 5-ml portions, and the regulation specifically prohibits any sample containing an MPN of 9.2 or more coliform organisms/100 ml. Because these limits are essentially the same as those in the drinking water standard, the Commissioner concluded that a lower coliform limit for bottled water is not warranted.

17. One comment suggested a complete revision of § 11.7(b)(1)(ii) (membrane filter method) to make it comparable to § 11.7(b)(1)(i) (multiple-tube fermentation method).

The multiple-tube fermentation test and the membrane filter test are based upon two different principles. The former employs the MPN technique, which provides an estimate of the upper limit of the number of coliform organisms present in the water. The latter test provides a direct enumeration of the number of coliform organisms in the water. Although these test procedures are different, the quality of the water is assured by either test when the results obtained demonstrate that the water meets the criteria of the standard.

18. Comments were received that the minerals for which U.S. Recommended Daily Allowances (U.S. RDA) have been established (copper, iron, and zinc) should not be limited by the proposed regulation. It was stated that the limits on these nutritional minerals were established primarily on esthetic factors, such as taste and rust deposition on plumbing fixtures and laundered clothing.

The amount of copper, iron, and zinc present in bottled water might be nutritionally significant only if the daily consumption of water were one liter or more. The consumption pattern of water in the population is extremely variable, and depends to a large extent on the average ambient temperature of the geographic area. The Commissioner concludes that bottled water should not be relied on as a primary source of nutritional minerals. The limits for these minerals in bottled water are therefore intended to control such quality attributes as taste and rust deposition and should be the same as the limits set forth in the drinking water standard.

19. One comment recommended that the sodium content of bottled water be declared since the sodium content of the diet is important to a significant segment of the population.

If bottled water purports to be or is represented as a mean of regulating the intake of sodium or salt the label is required to bear a statement of the sodium content as specified in § 125.9. Bottled water not represented specifically for use in sodium-restricted diets need not bear a statement of sodium content. The drinking water standard does not contain a limit for sodium content, but sodium content is indirectly limited by the 500 milligram per liter limit for total dissolved solids.

20. One comment indicated that if the source of water is from the manufacturer's premises the limits for cadmium, copper, lead, and zinc could be lowered since the limits were established in the

drinking water standard with allowances made for the fact that the level of these chemicals in tap water is partly the result of the metal plumbing and distribution system of municipal water supplies.

Bottled water is not necessarily manufactured from a well or spring located on the manufacturer's premises. In some instances, the source of the waters used may be a spring or well located many miles from the processing plant. In other instances, the source may be tap water from municipal water supplies. Regardless of the location of the water source, in most cases the water will contact pipes, tanks, or other metal equipment surfaces, which will contribute some amounts of these minerals to the water. The Commissioner therefore concludes that it is unnecessary and unwarranted to establish lower limits for cadmium, copper, lead, and zinc in bottled water than those established for these minerals in the drinking water standard.

21. Several comments were received concerning the fluoride limit in the proposed standard. Two comments objected to the fluoride level being based on the air temperature at the point of bottling and recommended that the fluoride level be based on the air temperature where the bottled water is sold. One comment stated that the 2.4 milligrams (mg.) per liter fluoride limit is too high and could cause significant mottling of teeth. A fluoride limit of 1.5 mg./liter or 1.0 mg./liter was recommended. One comment recommended that bottled water containing more than 0.7 mg./liter fluoride be labeled "fluoridated water" and the fluoride content declared. Another comment recommended specific fluoride labeling for bottled water.

The proposed limits on fluoride in bottled water were taken directly from the drinking water standards. Fluoride levels in the drinking water standards are based on air temperatures because the amount of water (and consequently the amount of fluoride) ingested is influenced primarily by air temperature. The range of fluoride levels permitted by the drinking water standards is 1.4 to 2.4 mg./liter for naturally present fluoride and 0.8 to 1.17 mg./liter for added fluoride. The Commissioner recognizes the merit of the comments that, in many instances, bottled water is sold in areas having significantly different temperatures than the area where the water was bottled and consequently that fluoride limits based on the air temperature at the bottling location could have the effect that bottled water would meet the drinking water standard fluoride limit at the bottling location, but would exceed the drinking water standard fluoride limit if it was distributed to an area having a significantly higher air temperature.

Therefore, the Commissioner has revised the fluoride requirement of the proposal, in the case of bottled water packaged in the United States, so that the standard is based on the air temperature at the location where the bottled water is sold at retail, instead of the air temperature at the bottling location.

This approach will require the bottler to have full knowledge of the retail distribution pattern of his product and the annual average maximum daily air temperatures of each retail sales area in order to determine if his product complies with the fluoride limit of the standard. However, should a bottler wish to eliminate the need for his being continuously informed regarding air temperature data for all retail sales areas, he may limit the naturally present fluoride content in bottled water containing no added fluorides to a maximum of 1.4 mg./liter and in bottled water containing added fluorides he may limit the fluoride content to a maximum of 0.8 mg./liter. In that case the fluoride limits of the drinking water standards will be met in all retail sales areas.

Since the bottlers of imported bottled water do not usually have direct control of the retail sale of their product, the Commissioner has established 1.4 mg./liter as the maximum fluoride limit for imported bottled water containing naturally present fluoride and 0.8 mg./liter as the maximum fluoride limit for imported bottled water containing added fluoride. At this level, imported bottled water may be sold in any location and not exceed the fluoride level of the drinking water standards.

The Commissioner concludes that the addition of fluorine compounds to bottled water should be permitted to be consistent with the policy of allowing the fluoridation of municipal water supplies. Accordingly, the Commissioner is proposing an appropriate regulation elsewhere in this issue of the FEDERAL REGISTER to provide for bottled water fluoridation.

Bottled water obtained from municipal water sources and some wells and springs may contain significant amounts of fluoride. The Commissioner concludes that it would be misleading to require bottled water to which fluoride has been added to be labeled differently from bottled water containing fluoride naturally or from municipal water supplies to which fluoride has been added. It is widely assumed by consumers that water contains fluoride. If any distributor of bottled water wishes to promote his product as containing a specific amount of fluoride, or no fluoride, he may properly do so as long as such claims are accurate and truthful.

22. Two comments suggested that the use of labeling terms describing the type of bottled water, such as spring water, well water, and distilled water, be regulated.

The Commissioner concludes that there is no need for a requirement that the source or treatment of the water be declared on the label of bottled drinking water. Bottled drinking water can be produced from various sources of water and various types of treatment of the water can be used in manufacturing bottled water of an acceptable quality. If the manufacturer decides to provide information in the labeling of or in advertising relating to bottled water, stating or implying it is the product of a spe-

cific source of water or that the water has been treated in a specific manner, such information must be truthful, factual, and not misleading in any respect. Section 403(a) of the act provides that a food shall be deemed to be misbranded if its labeling is false or misleading in any particular. The Commissioner concludes that this statutory authority is sufficient to provide for regulatory action in instances where false or misleading statements concerning the source or treatment of bottled water are made and that specific statements to this effect in the standard are not necessary.

23. Several comments requested that limits be established for some chemicals and substances in addition to those listed in the proposed standard. One comment indicated the limit proposed for nitrate was excessive. Some suggested that lower levels be set than those proposed.

The Commissioner is aware that chemicals other than those listed in the proposed standard could be found in drinking water at levels that adversely affect the quality of drinking water. Much new knowledge has been accumulated on chemical levels in drinking water since the drinking water standard was established in 1962. When revised by the Environmental Protection Agency, the drinking water standard undoubtedly will establish limits for additional chemicals and revise the limits for the chemicals listed in the 1962 standard, to reflect the latest knowledge and expert scientific judgment. Until the revised drinking water standard is published, the limits contained in the 1962 drinking water standard will be applicable. The compatibility of the bottled water standard with the drinking water standard will be maintained by revising the bottled water standard when the drinking water standard is revised.

A food additive regulation regarding added sodium nitrate has been promulgated by the Commissioner to limit unnecessary additions in specific foods (§ 121.1063). Addition to bottled water is not permitted, but nitrates may be naturally present in the water used. The nitrate level in the drinking water standard is under review along with other chemicals for which levels are set in this standard. Any modification in these levels as a result of this review will be reflected in the bottled water standard.

Therefore, pursuant to provisions of the Federal Food, Drug, and Cosmetic Act (secs. 401, 403(h), 701, 52 Stat. 1046, 1047, and 1055-1056, as amended by 70 Stat. 919 and 72 Stat. 948; 21 U.S.C. 341, 343(h), 371) and under authority delegated to the Commissioner (21 CFR 2.120), Chapter I of Title 21 of the Code of Federal Regulations is amended in Part 11 by adding a new section to Subpart B, as follows:

§ 11.7 Bottled water.

(a) "Bottled water" is defined as water that is sealed in bottles or other containers and intended for human consumption. Bottled water does not include mineral water or any food defined in § 31.1 of this chapter.

RULES AND REGULATIONS

(b) *Microbiological quality.* Bottled water shall, when a sample consisting of analytical units of equal volume is examined by the methods described in Part 400, of "Standard Methods for the Examination of Water and Wastewater," 13th Ed., 1971, American Public Health Association,¹ meet standards of microbiological quality as follows:

(1) *Multiple-tube fermentation method.* Not more than one of the analytical units in the sample shall have a most probable number (MPN) of 2.2 or more coliform organisms per 100 milliliters and no analytical unit shall have a MPN of 9.2 or more coliform organisms per 100 milliliters, or:

(2) *Membrane filter method.* Not more than one of the analytical units in the sample shall have 4.0 or more coliform organisms per 100 milliliters and the arithmetic mean of the coliform density of the sample shall not exceed one coliform organism per 100 milliliters.

(c) *Physical quality.* Bottled water shall, when a composite of analytical units of equal volume from a sample is examined by the method described in Part 100 of the 13th Ed., 1971, of "Standard Methods for the Examination of Water and Wastewater," American Public Health Association,¹ meet standards of physical quality as follows:

(1) The turbidity shall not exceed 5 units.

(2) The color shall not exceed 15 units.

(3) The odor shall not exceed threshold odor No. 3.

(d) (1) *Chemical quality.* Bottled water shall, when a composite of analytical units of equal volume from a sample is examined by the methods described in Part 100 of the 13th Ed., 1971, of "Standard Methods for Examination of Water and Wastewater," American Public Health Association,¹ meet standards of chemical quality and shall not contain chemical substances in excess of the following concentrations:

Substance	Concentration in milligrams per liter
Arsenic	0.05
Barium	1.0
Cadmium	0.01
Chloride	250.0
Chromium (Hexavalent)	0.05
Copper	1.0
Cyanide	0.2
Iron	0.3
Lead	0.05
Manganese	0.05
Nitrate	45.0
Phenols	0.001
Selenium	0.01
Silver	0.05
Sulfate	250.0
Total Dissolved Solids	500.0
Zinc	5.0

(2) (i) Bottled water packaged in the United States to which no fluoride is added shall not contain fluoride in excess of the levels in Table 1 and these levels shall be based on the annual average of maximum daily air temperatures at the location where the bottled water is sold at retail.

TABLE 1

Annual average of maximum daily air temperatures:	Fluoride concentration in milligrams per liter
50.0-53.7	2.4
53.8-58.3	2.2
58.4-63.8	2.0
63.9-70.6	1.8
70.7-79.2	1.6
79.3-90.5	1.4

(ii) Imported bottled water to which no fluoride is added shall not contain fluoride in excess of 1.4 milligrams per liter.

(iii) Bottled water packaged in the United States to which fluoride is added shall not contain fluoride in excess of levels in Table 2 and these levels shall be based on the annual average of maximum daily air temperatures at the location where the bottled water is sold at retail.

TABLE 2

Annual average of maximum daily air temperatures:	Fluoride concentration in milligrams per liter
50.0-53.7	1.7
53.8-58.3	1.5
58.4-63.8	1.3
63.9-70.6	1.2
70.7-79.2	1.0
79.3-90.5	0.8

(iv) Imported bottled water to which fluoride is added shall not contain fluoride in excess of 0.8 milligram per liter.

(e) *Radiological quality.* Bottled water shall, when a composite of analytical units of equal volume from a sample is examined by the methods described in Part 300 of the 13th Ed., 1971, of "Standard Methods for the Examination of Water and Wastewater," American Public Health Association,¹ meet standards of radiological quality as follows:

(1) The bottled water shall not contain radioactivity in excess of the following concentrations:

Substance	Concentration in micro-microcuries per liter
Radium-226	3
Strontium-90	10

(2) When it is known that the strontium-90 and alpha emitters are absent, the composite shall not contain a gross beta concentration in excess of 1,000 micromicrocuries per liter.

(f) *Label statements.* Bottled water, the quality of which is below that prescribed by this section, shall be labeled with a statement of substandard quality as follows:

(1) When the microbiological quality of bottled water is below that prescribed by paragraph (b) of this section, the label shall bear the statement of substandard quality specified in § 11.1(b).

¹ "Standard Methods for the Examination of Water and Wastewater," 13th Ed. 1971, can be obtained from the American Public Health Association, 1015 18th Street NW., Washington, DC 20036.

(2) When the physical, chemical, and/or radiological quality of bottled water is below that prescribed by paragraphs (c) through (e) respectively of this section, the label shall bear the statement of substandard quality specified in § 11.1(b) except that, as appropriate, instead of or in addition to the words "Contains Excessive Bacteria" the following statement(s) shall be used:

(i) "Excessively Turbid", "Abnormal Color", and/or "Abnormal Odor" if the bottled water fails to meet the requirements of paragraph (c) (1), (2), and/or (3), respectively, of this section.

(ii) "Contains Excessive Chemical Substances", if the bottled water fails to meet any of the requirements of paragraph (d) of this section. The specific chemical(s) may be declared in lieu of the words "Chemical Substances" in the statement "Contains Excessive Chemical Substances". When a specific chemical is declared, that name by which the chemical(s) is designated in paragraph (d) of this section shall be used. Example: "Contains Excessive Copper".

(iii) "Excessively Radioactive" if the bottled water fails to meet the requirements of paragraph (e) of this section.

(g) Bottled water containing a substance at a level considered injurious to health under section 402(a) (1) of the act is deemed to be adulterated, regardless of whether or not the bottled water bears a label statement of substandard quality prescribed by paragraph (f) of this section.

Any person who will be adversely affected by the foregoing order may at any time on or before December 24, 1973 file with the Hearing Clerk, Food and Drug Administration, Rm. 6-86, 5600 Fishers Lane, Rockville, MD 20852, written objections thereto. Objections shall show wherein the person filing will be adversely affected by the order, specify with particularity the provisions of the order deemed objectionable, and state the grounds for the objections. If a hearing is requested, the objections shall state the issues for the hearing, shall be supported by grounds factually and legally sufficient to justify the relief sought, and shall include a detailed description and analysis of the factual information intended to be presented in support of the objections in the event that a hearing is held. Objections may be accompanied by a memorandum or brief in support thereof. Six copies of all documents shall be filed. Received objections may be seen in the above office during working hours, Monday through Friday.

Effective date. This order shall be effective May 22, 1974.

(Secs. 401, 403(h), 701, 52 Stat. 1046, 1047, and 1055-1056, as amended by 70 Stat. 919 and 72 Stat. 948; 21 U.S.C. 341, 343(h), 371.)

Dated: November 9, 1973.

A. M. SCHMIDT,
Commissioner of Food and Drugs.

NOTE: Incorporation by reference provisions approved by the Director of the Federal Register December 12, 1972.

[FR Doc. 73-24660 Filed 11-23-73; 8:45 am]

DEPARTMENT OF HEALTH,
EDUCATION, AND WELFARE

Food and Drug Administration

[21 CFR Part 121]

FOOD ADDITIVES

Proposed Addition of Fluoride to Bottled
Water

Elsewhere in this issue of the FEDERAL REGISTER, the Commissioner of Food and Drugs is promulgating a standard of quality for bottled water. This standard sets permissible limits for fluoride content of bottled water.

Section 3.27 and 121.10 (21 CFR 3.27 and 121.10) permit the fluoridation of drinking water and the use of such fluoridated water in the manufacture and processing of food. Thus, fluoridated water may properly be used as bottled water.

The Commissioner has concluded that, for the same reasons that fluoridation of drinking water is a sound public health measure, fluoridation of bottled water within the limits established in the new quality standard should also be permitted. The Commissioner is therefore proposing to revise 21 CFR 121.10, explicitly, to recognize this practice.

Therefore, pursuant to provisions of the Federal Food, Drug, and Cosmetic Act (secs. 402, 409, 701(a), 52 Stat. 1046 as amended, 72 Stat. 1785, 52 Stat. 1055; 21 U.S.C. 342, 348, 371(a)), and under authority delegated to him (21 CFR 2.120), the Commissioner proposes to amend Part 121 by revising § 121.10 to read as follows:

§ 121.10 Fluorine-containing compounds; statement of policy.

The Commissioner of Food and Drugs has concluded that it is in the interest of the public health to limit the addition of fluorine compounds to foods (a) to that resulting from the fluoridation of public water supplies as stated in § 3.27 of this chapter, (b) to that resulting from the fluoridation of bottled water within the limitation established in § 11.7(d) of this chapter, and (c) to that authorized by regulations under section 408 of the act (40 CFR Part 180). It is further concluded that with the exception of certain dentifrices which have been excluded from prescription-dispensing requirements, preparations containing added fluorine compounds should be limited to sale on the prescription of practitioners licensed by law to administer drugs and in accordance with sections 503 and 505 of the Federal Food, Drug, and Cosmetic Act.

Interested persons may, on or before January 25, 1974, file with the Hearing Clerk, Food and Drug Administration, Rm. 6-86, 5600 Fishers Lane, Rockville, MD 20852, written comments (preferably in quintuplicate) regarding this proposal. Comments may be accompanied by a memorandum or brief in support thereof. Received comments may be seen in the above office during working hours, Monday through Friday.

Dated: November 9, 1973.

A. M. SCHMIDT,
Commissioner of Food and Drugs.
[FR Doc. 73-24659 Filed 11-23-73; 8:45 am]

[21 CFR Part 128d]

PROCESSING AND BOTTLING OF BOTTLED
DRINKING WATERProposed Current Good Manufacturing
Practice Regulations

The Food and Drug Administration (FDA) and the Environmental Protection Agency (EPA) have evaluated the conditions under which water is processed and bottled for human consumption, as well as the quality of bottled drinking water. Findings relative to bottled drinking water were included in the preamble to the proposed quality standards for bottled water published in the FEDERAL REGISTER of January 8, 1973 (38 FR 1019), and relevant background material has been filed with the Hearing Clerk.

EPA surveyed 25 bottling establishments during 1971 and 1972, which were selected to provide geographic distribution. This number represented about 5 percent of U.S. firms bottling water. Some of the findings of the survey, in addition to those noted in the above-referenced FEDERAL REGISTER notice, are as follows:

1. Only 11 of 25 plants collected four or more samples per month for bacterial analysis. Three bottlers collected no samples and eight bottlers collected only one sample per month.

2. Of the 25 plants surveyed, only two were reported as having adequate chemical analysis of their water products. The rest were reported as needing to increase the frequency and scope of chemical analysis.

3. In many cases, bottling was not performed under sanitary conditions.

4. There is considerable lack of uniformity among state regulations covering water-bottling plants and water products.

Based on the information obtained through its survey, EPA concluded that bottling plants, should in many instances adopt better quality control procedures and effect better disinfection and sanitation in the collection, processing, and bottling of water. EPA made the following recommendations:

1. Uniform regulations for plants should be developed, including minimum quality control procedures.

2. Bottling plants and their products should be subjected to regular surveillance to assure compliance with the regulations.

3. A minimum standard of quality should be established for water bottled and sold for human consumption.

A review of FDA field investigations of water-bottling plants showed a need for the same types of improvement as those indicated during the EPA survey. The major necessary improvements were as follows:

1. Better protection of the water source from contamination.

2. Better quality control procedures to assure the bacteriological and chemical safety of the water used for bottling.

3. More frequent checks on the condition of processing equipment and quality control procedures to determine the effectiveness of the various processing operations.

4. Adequate sanitization and protection of containers and closures prior to filling and capping.

5. Better coding of individual units of product so as to identify the date of production of a batch or segment of a continuous production run.

6. More frequent sampling and testing of bottled-water products to assure compliance with applicable standards and laws.

In October 1972, FDA received a discussion draft of a proposed good manufacturing practice (GMP) regulation from the American Bottled Water Association (ABWA) and a request that FDA promulgate such a regulation covering the bottled drinking water industry. This draft, the bottled drinking water regulations of ten States, the EPA bottled-water survey, FDA inspection reports, and the FDA analytical survey of bottled-water products were reviewed. FDA also reviewed other available information and made additional inspections of water bottling plants to obtain the most current information available.

The ABWA represents a large portion of the bottled drinking water industry. The ABWA and the FDA agree that it is essential that good manufacturing practices be established for the processing and bottling of all drinking water, as an adjunct to the standard of quality for bottled water, published elsewhere in this issue of the FEDERAL REGISTER.

With respect to sanitation of product containers, the experience of the U.S. Public Health Service has shown that examination of single-use containers is sufficient without rinsing each before use. Such a procedure is therefore incorporated in this proposal. Additional microbiological examination on a periodic basis is also recommended but not required.

Perhaps the most important aspect of the proposal deals with the requirement of bacteriological, chemical, physical, and radiological analyses. The following rules will apply. First, the source water must be sampled and analyzed semi-annually. Second, the product water, after processing but prior to packaging, must be sampled and analyzed as often as necessary to assure that the processing is effective. Third, the final bottled drinking water must be sampled and analyzed at least weekly for bacteriological purposes and at least semi-annually for chemical, physical and radiological purposes. Thus the safety and sanitary quality of the product will be assured.

On the basis of all this information, the proposed regulations set forth below have been prepared for the processing and bottling of drinking water, which includes all water processed and bottled

for human consumption, including mineral water.

Therefore, pursuant to provisions of the Federal Food, Drug, and Cosmetic Act (secs. 402(a)(4), 701(a), 52 Stat. 1046, as amended, 1055; 21 U.S.C. 342(a)(4), 371(a)) and under authority delegated to the Commissioner (21 CFR 2.120), it is proposed that Chapter I of Title 21, Code of Federal Regulations, be amended by adding a new Part 128d, as follows:

PART 128d—PROCESSING AND BOTTLING OF BOTTLED DRINKING WATER

- Sec.**
 128d.1 Definitions.
 128d.2 Current good manufacturing practice (sanitation).
 128d.3 Plant construction and design.
 128d.4 Equipment and utensils.
 128d.5 Sanitary facilities and controls.
 128d.6 Sanitary operations.
 128d.7 Processes and controls.

AUTHORITY: Secs. 402(a)(4), 701(a), 52 Stat. 1046, as amended, 1055; 21 U.S.C. 342(a)(4), 371(a).

§ 128d.1 Definitions.

(a) "Approved source" when used in reference to a plant's product water or operations water means that the source of the water and the water therefrom, whether it be from a spring, artesian well, drilled well, municipal water supply, or any other source, shall have been inspected and the water sampled, analyzed, and found to be of a safe and sanitary quality in accordance with the applicable laws and regulations of the government agency or agencies having jurisdiction. The presence, in the plant, of current certificates or notifications of approval from the government agency or agencies having jurisdiction shall constitute approval of the source and the water supply.

(b) "Bottled drinking water" means all water which is sealed in bottles, packages, or other containers and offered for sale for human consumption, including bottled mineral water.

(c) "Lot" means a collection of primary containers or unit packages of the same size, type, and style produced under conditions as nearly uniform as possible and designated by a common container code or marking.

(d) "Multiservice containers" means containers intended for use more than one time.

(e) "Nontoxic materials" means materials for product water contact surfaces utilized in the transporting, processing, storing, and packaging of bottled drinking water, which are free of substances which may render the water injurious to health or which may adversely affect the flavor, color, odor, or bacteriological quality of the water.

(f) "Operations water" means water which is delivered under pressure to a plant for container washing, hand washing, plant and equipment cleanup and for other sanitary purposes.

(g) "Primary container" means the immediate container in which the product water is packaged.

(h) "Product water" means processed water used by a plant for bottled drinking water.

(i) "Shall and should." "Shall" refers to mandatory requirements and "should" refers to recommended or advisory procedures or equipment.

(j) "Shipping case" means a container in which one or more primary containers of the product are held.

(k) "Single-service container" means a container intended for one time usage only.

(l) "Unit package" means a standard commercial package of bottled drinking water, which may consist of one or more containers.

§ 128d.2 Current good manufacturing practice (sanitation).

The applicable criteria in §§ 128.3 through 128.8 of this chapter, as well as the criteria in §§ 128d.3 through 128d.7 shall apply in determining whether the facilities, methods, practices, and controls used in the processing, bottling, holding, and shipping of bottled drinking water are in conformance with or are operated or administered in conformity with good manufacturing practice to assure that bottled drinking water is safe and that it has been processed, bottled, held, and transported under sanitary conditions.

§ 128d.3 Plant construction and design.

(a) The bottling room shall be separated from other plant operations or storage areas by tight walls, ceilings, and self-closing doors to protect against contamination. Conveyor openings shall not exceed the size required to permit passage of containers.

(b) If processing operations are conducted in other than a sealed system under pressure, adequate protection shall be provided to preclude contamination of the water and the system.

(c) Adequate ventilation shall be provided to minimize condensation in processing rooms, bottling rooms, and in container washing and sanitizing areas.

(d) The washing and sanitizing of containers for bottled drinking water shall be performed in an enclosed room. The washing and sanitizing operation shall be positioned within the room so as to minimize any possible post-sanitizing contamination of the containers before they enter the bottling room.

(e) Rooms in which product water is handled, processed, or held or in which containers, utensils, or equipment are washed or held shall not open directly into any room used for domestic household purposes.

§ 128d.4 Equipment and utensils.

(a) *Suitability.* (1) All plant equipment and utensils shall be suitable for their intended use. This includes all collection and storage tanks, piping, fittings, connections, bottle washers, fillers, cappers, and other equipment which may be used to store, handle, process, package, or transport product water.

(2) All product water contact surfaces shall be constructed of nontoxic

and nonabsorbant material which can be adequately cleaned and sanitized.

(b) *Design.* Storage tanks shall be of the type that can be closed to exclude all foreign matter and shall be adequately vented.

§ 128d.5 Sanitary facilities and controls.

Each plant shall provide adequate sanitary facilities including, but not limited to, the following:

(a) *Product water and operations water—(1) Product water.* The product water supply for each plant shall be from an approved source properly located, protected, and operated and shall be easily accessible, adequate, and of a safe, sanitary quality which shall be in conformance at all times with the applicable laws and regulations of the government agency or agencies having jurisdiction.

(2) *Operations water.* If different from the product water supply, the operations water supply shall be obtained from an approved source properly located, protected, and operated and shall be easily accessible, adequate, and of a safe, sanitary quality which shall be in conformance at all times with the applicable laws and regulations of the government agency or agencies having jurisdiction.

(3) *Product water and operations water from approved sources.* (i) Water samples shall be taken from approved sources by the plant as often as is necessary, but at a minimum frequency of twice each year with an interval between samples of not less than 5 months nor more than 7 months to assure that the supply is in conformance with the applicable standards, laws, and regulations of the government agency or agencies having jurisdiction. The sampling and analysis shall be by qualified plant personnel and shall be in addition to any sampling performed by the government agency or agencies having jurisdiction. Records of both government agency approval of the water source and the sampling and analysis performed by the plant shall be maintained on file at the plant.

(ii) Test and sample methods shall be those recognized and approved by the government agency or agencies having jurisdiction over the approval of the water source, and shall be consistent with the minimum requirements set forth in § 11.7 of this chapter.

(iii) Analysis of the samples may be performed for the plant by competent commercial laboratories.

(b) *Air under pressure.* Whenever air under pressure is directed at product water or a product water-contact surface, it shall be free of oil, dust, rust, excessive moisture, and extraneous materials; shall not affect the bacteriological quality of the water; and should not adversely affect the flavor, color, or odor of the water.

(c) *Locker and lunchrooms.* When employee locker and lunchrooms are provided, they shall be separate from plant operations and storage areas and shall be equipped with self-closing doors. The

rooms shall be maintained in a clean and sanitary condition and refuse containers should be provided. Packaging or wrapping material or other processing supplies shall not be stored in locker or lunch-rooms.

§ 128d.6 Sanitary operations.

(a) The product water-contact surfaces of all multiservice containers, utensils, pipes, and equipment used in the transportation, processing, handling, and storage of product water shall be clean and adequately sanitized. All product water-contact surfaces shall be inspected by plant personnel as often as necessary to maintain the sanitary condition of such surfaces and to assure they are kept free of scale, evidence of oxidation, and other residue. The presence of any unsanitary condition, scale, residue, or oxidation shall be immediately remedied by adequate cleaning and sanitizing of that product water-contact surface prior to use.

(b) After cleaning, all multiservice containers, utensils, and disassembled piping and equipment shall be transported and stored in such a manner as to assure drainage and shall be protected from contamination.

(c) Single-service containers and caps or seals shall be purchased and stored in sanitary closures and kept clean therein in a clean, dry place until used. Prior to use they shall be examined, and as necessary, washed, rinsed, and sanitized and shall be handled in a sanitary manner.

(d) Filling, capping, closing, sealing, and packaging of containers shall be done in a sanitary manner so as to preclude contamination of the bottled drinking water.

§ 128d.7 Processes and controls.

(a) *Treatment of product water.* The treatment of product water by ultraviolet radiation shall be consistent with the conditions set forth in § 121.3006 of this chapter. All treatment of product water by distillation, ion-exchanging, filtration, ultraviolet treatment, reverse osmosis, carbonation, mineral addition, or any other process shall be done in a manner so as to be effective in accomplishing its intended purpose. All such processes shall be performed in and by equipment and with substances which will not adulterate the bottled product. A record of the type and date of physical inspections of such equipment, conditions found, and the performance and effectiveness of such equipment shall be maintained by the plant. Product water samples shall be taken after processing and prior to bottling by the plant and analyzed as often as is necessary to assure uniformity and effectiveness of the processes performed by the plant. The methods of analysis shall be those approved by the government agency or agencies having jurisdiction.

(b) *Containers.* (1) Multiservice primary containers shall be adequately cleaned, sanitized, and inspected just prior to being filled, capped, and sealed. Containers found to be unsanitary or defective by the inspection shall be reprocessed or discarded. All multiservice

primary containers shall be washed, rinsed, and sanitized by mechanical washers or by any other method giving adequate sanitary results. Mechanical washers shall be inspected as often as is necessary to assure adequate performance. Records of physical maintenance, inspections and conditions found, and performance of the mechanical washer shall be maintained by the plant.

(2) Multiservice shipping cases shall be maintained in such condition as to assure they will not contaminate the primary container or the product water. Adequate dry or wet cleaning procedures shall be performed as often as necessary to maintain the cases in satisfactory condition.

(c) *Cleaning and sanitizing solutions.* Cleaning and sanitizing solutions utilized by the plant shall be sampled and tested by the plant as often as is necessary to assure adequate performance in the cleaning and sanitizing operations. Records of these tests shall be maintained by the plant.

(d) *Sanitizing operations.* Sanitizing operations, including those performed by chemical means or by any other means such as circulation of live steam or hot water, shall be adequate to effect sanitization of the intended product water-contact surfaces and any other critical area. The plant should maintain a record of the intensity of the sanitizing agent and the time duration that the agent was in contact with the surface being sanitized. The following times and intensities shall be considered a minimum:

(1) Steam in enclosed system: At least 170° F. for at least 15 minutes or at least 200° F. for at least 5 minutes.

(2) Hot water in enclosed system: At least 170° F. for at least 5 minutes.

(3) Chemical sanitizers shall be equivalent in bactericidal action to a 2-minute exposure of 50 parts per million of available chlorine at 57° F., when used as an immersion or circulating solution. Chemical sanitizers applied as a spray or fog shall have as a minimum 100 parts per million of available chlorine at 57° F. or its equivalent in bactericidal action.

(e) *Unit package production code.* Each unit package from a batch or segment of a continuous production run of bottled drinking water shall be identified by a production code. The production code shall identify a particular batch or segment of a continuous production run and the day produced. The plant shall record and maintain information as to the kind of product, volume produced, date produced, lot code used, and the distribution of the finished product to wholesale and retail outlets.

(f) *Filling, capping, or sealing.* During the process of filling, capping or sealing either single-service or multiservice containers, the performance of the filler, capper or sealer shall be monitored and the filled containers visually or electronically inspected to assure they are sound, properly capped or sealed, and coded and labeled. Containers which are not satisfactory shall be reprocessed or rejected. Only nontoxic containers and closures shall be used. All containers and closures

shall be sampled and inspected to ascertain that they are free from contamination. At least once each 3 months, a bacteriological swab and/or rinse count should be made from at least four containers and closures selected just prior to filling and sealing. No more than one of the four samples may exceed more than one bacteria per milliliter of capacity or one colony per square centimeter of surface area. All samples shall be free of coliform organisms. The procedure and apparatus for these bacteriological tests shall be in conformance with those recognized by the government agency or agencies having jurisdiction. Tests shall be performed either by qualified plant personnel or a competent commercial laboratory.

(g) *Compliance procedures.* To assure that the plant's production of bottled drinking water is in compliance with the applicable standards, laws, and regulations of the government agency or agencies having jurisdiction, the plant shall:

(1) For bacteriological purposes, take and analyze at least once a week a representative sample from a batch or segment of a continuous production run for each type of bottled drinking water produced during a day's production. The representative sample shall consist of primary containers of product or unit packages of product.

(2) For chemical, physical, and radiological purposes, take and analyze at least semi-annually a representative sample from a batch or segment of a continuous production run for each type of bottled drinking water produced during a day's production. The representative sample shall consist of primary containers of product or unit packages of product.

(3) Analyze such samples by methods approved by the government agency or agencies having jurisdiction. The plant shall maintain records of date of sampling, type of product sampled, production code, and results of the analysis.

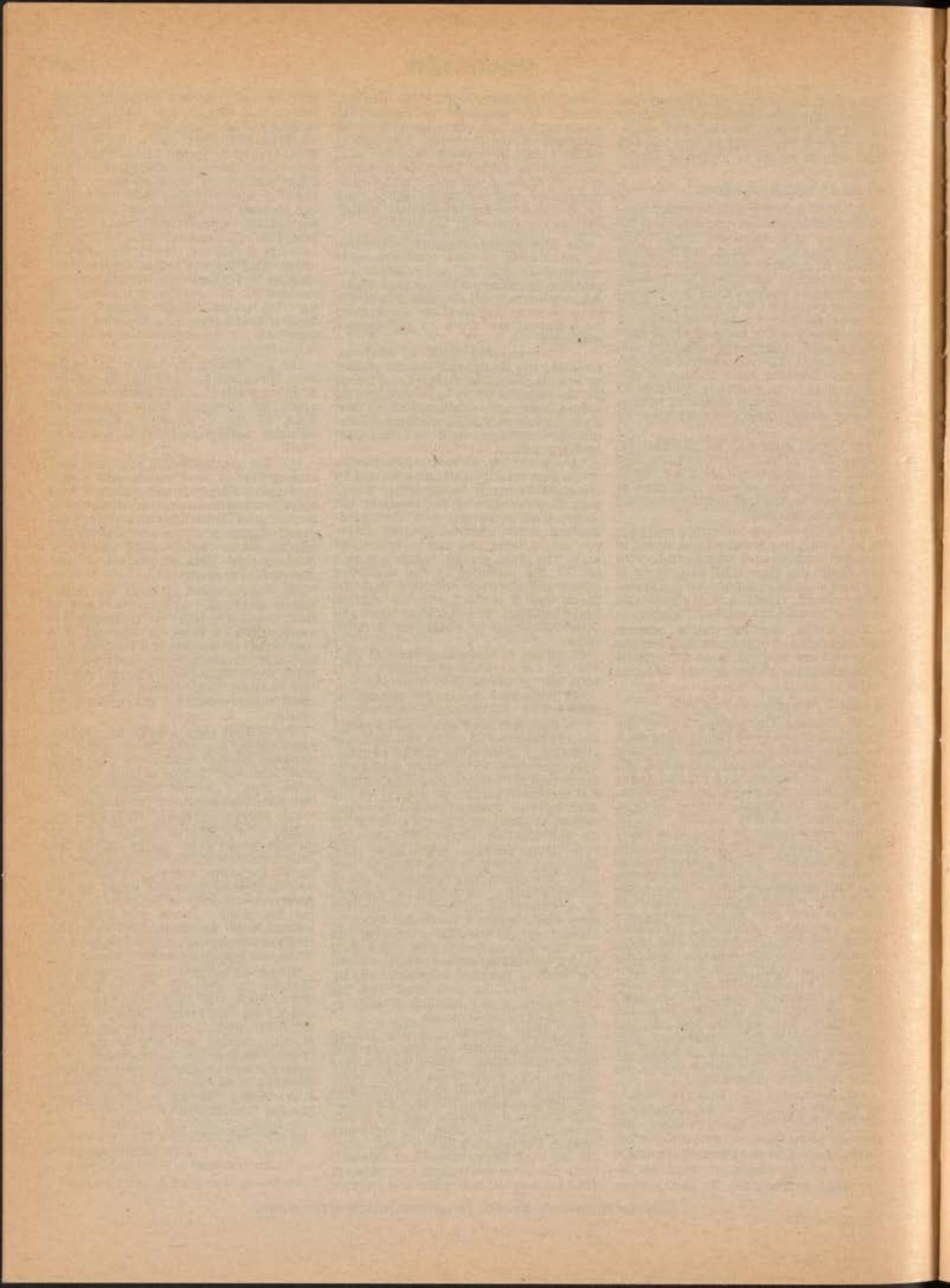
(h) *Record retention.* All records required by §§ 128d.2 through 128d.7 shall be maintained at the plant for not less than 2 years. Plants shall also retain, on file at the plant, current certificates or notifications of approval issued by the government agency or agencies approving the plant's source and supply of product water and operations water. All required documents shall be available for official review at reasonable times.

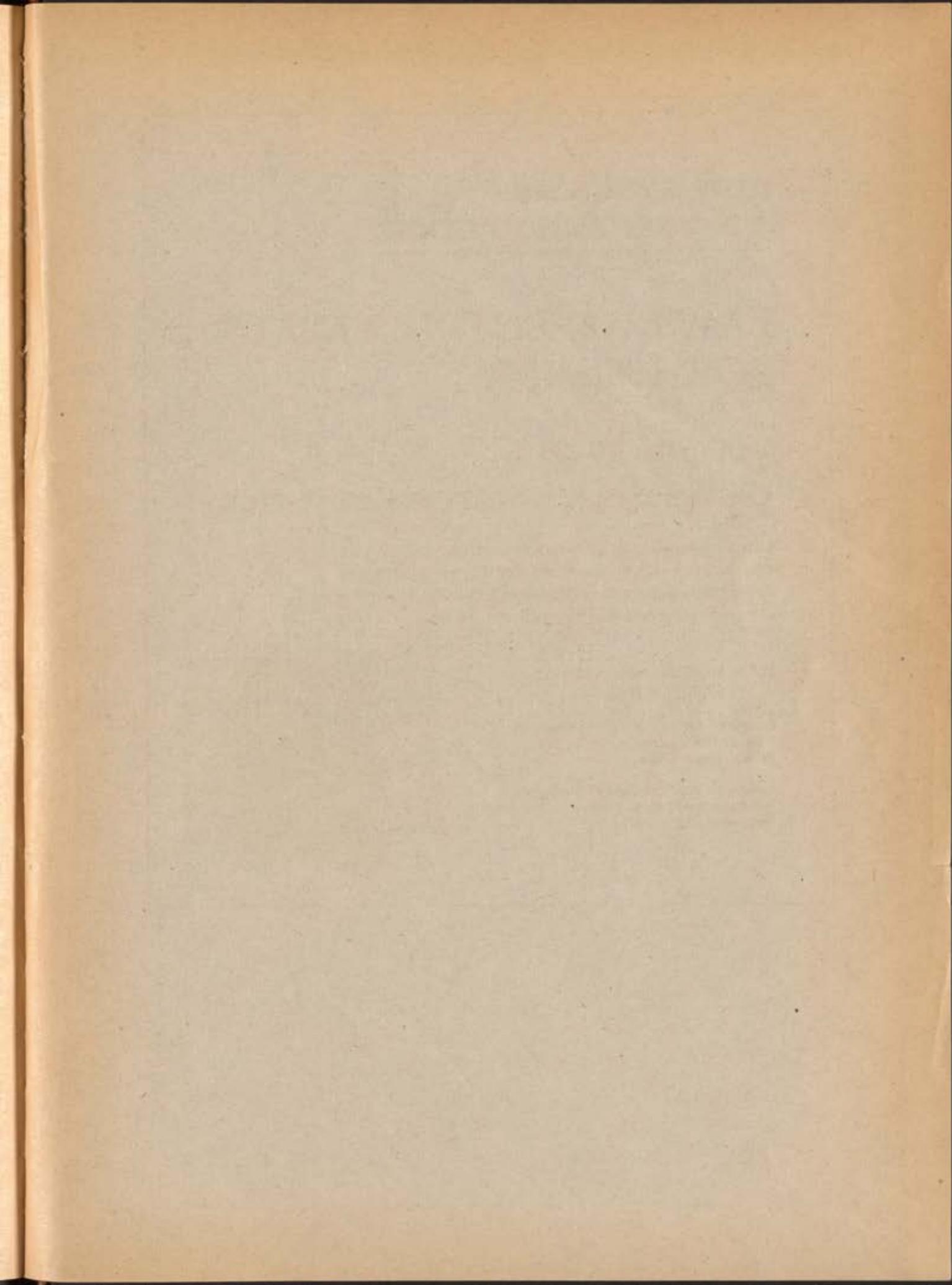
Interested persons may, on or before January 25, 1974, file with the Hearing Clerk, Food and Drug Administration, Room 6-86, 5600 Fishers Lane, Rockville, MD 20852, written comments (preferably in quintuplicate) regarding this proposal. Comments may be accompanied by a memorandum or brief in support thereof. Received comments may be seen in the above office during working hours, Monday through Friday.

Dated: November 11, 1973.

A. M. SCHMIDT,
Commissioner of Food and Drugs.

[FR Doc.73-24661 Filed 11-23-73; 8:45 am]





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