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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 7—Agriculture

CHAPTER VI—SOIL CONSERVATION SERVICE, DEPARTMENT OF AGRICULTURE

SUBCHAPTER B—CONSERVATION OPERATIONS

PART 613—PLANT MATERIALS CENTERS

Policies and Procedures for Operation

Notice of proposed rulemaking was published in the FEDERAL REGISTER on April 17, 1974 (39 FR 13784–13785) on the policy and procedures for operating plant materials centers.

Interested persons were invited to submit written data, views, or arguments to SCS on the policy and procedures outlined.

The following summarizes comments received. Following the summary of each, a response is set forth stating the changes or the reasons why change is unnecessary.

(a) One comment suggested that several changes be made in the wording of § 613.2. The suggestions were: (1) Since SCS is an agency of the USDA, the second sentence be reworded to state that, "It is SCS policy to conduct work with other agencies of the USDA, such as the Agricultural Research Service * * *"; (2) That the words "even though no research is involved * * *" (third and fourth line, second column) be deleted. The reason for this was that although SCS has no authority to conduct research, the agency does cooperate in some plant materials research projects where other agencies or organizations have the leadership; and (3) That the words "plant development" be inserted following words "the major thrust" third sentence, column two) to read "* * * the major thrusts in plant development of research agencies and organizations is to improve economically important crops."

SCS agrees with these suggestions and § 613.2 is revised accordingly.

(b) One comment pointed out that § 613.2 did not provide for the development and cooperative release of vegetatively reproduced conservation plant materials. It recommended that a statement be included to provide for the development and release of improved conservation plants requiring vegetative reproduction and/or multiplication.

SCS agrees with this recommendation and § 613.2 has been revised to include a statement relative to the cooperative release of plant materials requiring vegetative multiplication.

(c) One comment suggested the statement in § 613.2(b) relative to developing techniques was too all-inclusive and recommended that the wording be changed to, "select or develop special and improved plants and techniques for their successful establishment and maintenance to solve conservation problems * * *."

SCS agrees with this change and the statement is revised accordingly.

(d) One comment suggested that the word "foot" in "mountain foot slopes," § 613.2(b)(5), was misleading and recommended that it be deleted.

SCS agrees with this change and the statement has been revised to read mountain slopes.

(e) One comment recommended that § 613.2(b)(7) be changed to read "Protection of streambank, pond and lake waterlines from erosion by scouring and wave action." The reason for this suggestion was that streambanks are more susceptible to scour than to wave action only.

SCS agrees with the change, and the section is revised accordingly.

(f) One comment suggested that § 613.3(e) be revised to provide that limited amounts of foundation or foundation quality seed and plants to be made available by grant without cost or at an equitable cost to soil, water, and other conservation districts, or by exchange. The reason for requesting this change is because the statement of responsibilities and policies relating to development, release and multiplication of publicly developed varieties of seed-propagated crops approved by the Experiment Station Committee on Organization and Policy, the Agricultural Research Service and the Soil Conservation Service of the United States Department of Agriculture provide for an equitable cost for plant materials.

SCS agrees with this change, and the section is revised accordingly.

(g) One comment pointed out that § 613.3(e) did not provide for vegetatively increased plantings as a step toward the commercial increase of improved materials for conservation programs.

SCS agrees with this recommendation and the statement has been revised to provide for vegetatively increased plantings.

(h) Two comments suggested that a paragraph (g) be added to § 613.3 to show SCS's role in encouraging the use of new and improved plant materials in conservation programs.

SCS agrees with the suggestion and a new paragraph "Encourage the use of improved plant materials in resource conservation and environmental improvement programs" is added as suggested.

After consideration of the above comments, Part 613, Chapter VI of Title 7 of the Code of Federal Regulations is amended as set forth below.

Effective date. These regulations shall be effective on October 31, 1974.

(Catalog of Federal Domestic Assistance Program No. 10.905, National Archives Reference Services)

WILLIAM B. DAVEY,
Acting Administrator.

OCTOBER 22, 1974.

Sec.
613.1 Purpose.
613.2 Policy and objectives.
613.3 SCS responsibilities in plant materials.
613.4 [Reserved.]
613.5 Plant materials centers.

AUTHORITY: Pub. L. 74–46, 49 Stat. 163, (16 U.S.C. 590a–f); Pub. L. 75–210, 50 Stat. 525, (7 U.S.C. 1010–1011)

§ 613.1 Purpose.

This part provides Soil Conservation Service (SCS) policy on the operations of plant materials centers for the assembly, testing, and release of plant materials needed in resource conservation and development programs.

§ 613.2 Policy and objectives.

(a) It is SCS policy to assemble, comparatively evaluate, release, and distribute for commercial increase new or improved plant materials needed for broad programs of resource conservation and development for agriculture, wildlife, urban, recreation, and other land uses and environmental needs. It is SCS policy to conduct plant materials work in cooperation with other agencies of the U.S. Department of Agriculture, such as the Agricultural Research Service, and with other federal and state research agencies including state agricultural experiment stations. The emphasis of the SCS plant materials work is to find suitable plant sfor erosion control adapted to soil and site conditions where it is difficult to establish vegetation whereas the major thrust in plant development of research agencies and organizations is to improve economically important crops. The SCS program of testing and releasing new seed propagated plant materials follows the guidelines contained in "Statement of Responsibilities and Policies Relating to the Development, Release, and Multiplication of Publicly Developed Varieties of Seed-Propagated Crops" which was adopted in June 1972, by land grant colleges and interested federal agencies. Releases of improved conservation plant materials requiring vegetative multiplication are done in ways appropriate for the particular state

and the particular species by working with experiment stations, crop improvement associations, and other state and federal agencies.

(b) The objective of the plant materials activity is to select or develop special and improved plants and techniques for their successful establishment and maintenance to solve conservation problems and needs related to:

(1) Control of soil erosion on all lands.

(2) Reduction of sediment movement into waterways and reservoirs through the stabilization and beautification of such critical, high-yielding, sediment sources as surface-mined lands, highway slopes, recreation sites, and urban and industrial development areas.

(3) Stabilization of disposal areas for liquid and solid wastes.

(4) Pasture and rangeland species that extend the grazing season.

(5) Fire-retarding plant cover to replace brush on mountain slopes to reduce the possibility of fires that threaten life and property or result in serious sediment sources.

(6) Improved windbreaks and shelterbelts for the reduction of airborne sediment, control of snow drifting, and the prevention of crop damage resulting from wind erosion.

(7) Protection of streambank, pond, and lake waterlines from erosion by scouring and wave action.

(8) Selection of improved wildlife food and cover species for esthetic and recreational purposes.

(9) Selection of special purpose plants for specific environmental protection and enhancement needs.

(10) Selection of plants which tolerate air pollution agents and toxic soil chemicals.

§ 613.3 SCS responsibilities in plant materials.

SCS operates or contracts with state universities or other state organizations for the operation of its plan materials centers and employs specialists for selecting and using plant materials. The SCS responsibility is to:

(a) Identify the need for suitable plant materials and cultural and management methods in resource conservation and for environmental protection and enhancement.

(b) Assemble and comparatively evaluate plant materials at the plant materials centers and offcenter sites where soil, climate, or other conditions differ significantly from those at the centers.

(c) Make comparative field plantings for final testing of promising plants and techniques in soil, water, and other conservation districts and with other interested cooperators.

(d) Release cooperatively improved conservation plants and maintain the breeder or foundation stocks in ways appropriate for a particular state and the particular species by working with experiment stations, crop improvement associations, and other state and federal agencies.

(e) Produce limited amounts of foundation or foundation quality seed and plants to be made available by grant without cost, or at equitable cost, to soil, water, and other conservation districts or exchange with cooperating state or federal experiment stations, other federal and state research agencies, and state seed certifying organizations to establish seed fields, seed orchards or vegetative increase plantings.

(f) Encourage and assist soil, water, or other conservation districts, commercial seed producers, and commercial and state nurseries to produce needed plant materials for conservation uses.

(g) Encourage the use of improved plant materials in resource conservation and environmental improvement programs.

§ 613.4 [Reserved]

§ 613.5 Plant materials centers.

(a) *The National Plant Materials Center.* The National Plant Materials Center at Beltsville, Maryland, serves as the central facility for assembling, increasing, and determining the characteristics of plant materials from foreign and domestic sources. Plant materials with potential value for conservation and related uses are distributed to other plant materials centers.

(b) *Other Plant Materials Centers.* There are 19 other plant materials centers. Each serves several major land resource areas usually involving two or more states. Sixteen are operated by SCS and three by cooperating agencies, as follows:

(1) Operated by SCS:

Arizona, Tucson
California, Lockeford
Florida, Brooksville
Hawaii, Molokai
Idaho, Aberdeen
Kansas, Mahattan
Kentucky, Quicksand
Michigan, East Lansing
Mississippi, Coffeeville
Missouri, Elsberry
Montana, Bridger
New Jersey, Cape May Courthouse
New York, Big Flats
Oregon, Corvallis
Texas, Knox City
Washington, Pullman

(2) Operated by cooperating agencies:

Georgia (University of Georgia), Americus
New Mexico (New Mexico State University), Los Lunas
North Dakota (North Dakota Association of Conservation Districts), Bismarck

(c) *Alaska.* The State of Alaska owns and operates a plant materials center at Palmer, Alaska. SCS provides technical assistance to Alaska in the operation of this center.

[FR Doc.74-25313 Filed 10-30-74;8:45 am]

CHAPTER VIII—AGRICULTURAL STABILIZATION AND CONSERVATION SERVICE (SUGAR), DEPARTMENT OF AGRICULTURE

SUBCHAPTER I—DETERMINATION OF PRICES

[Docket No. SH-325]

PART 874—SUGARCANE; LOUISIANA

Fair and Reasonable Prices for 1974-Crop

Correction

In FR Doc. 74-24138 appearing at page 37182 in the issue of Friday, October 18, 1974, on page 31783, footnote 1 at the bottom of the second column and footnote 1 to the table in the third column should be transposed.

CHAPTER XIV—COMMODITY CREDIT CORPORATION, DEPARTMENT OF AGRICULTURE

SUBCHAPTER B—LOANS, PURCHASES, AND OTHER OPERATIONS

[CCC Grain Price Support Regs., 1974 Crop Corn Supplement]

PART 1421—GRAINS AND SIMILARLY HANDLED COMMODITIES

Subpart—1974 Crop Corn Loan and Purchase Program

Correction

In FR Doc. 74-23542 appearing in the issue of Friday, October 11, 1974 in the third column on page 36569 under the heading OHIO, the entry appearing as Coshooten County should be changed to read "Coshocten".

[CCC Grain Price Support Regs., 1974 Crop Corn Supplement]

PART 1421—GRAINS AND SIMILARLY HANDLED COMMODITIES

Subpart—1974 Crop Corn Loan and Purchase Program

Correction

In the second line of the third entry in the correction appearing on page 37762 in the issue of Thursday, October 24, 1974, the heading "KANSAS" should read "MICHIGAN".

Title 9—Animals and Animal Products

CHAPTER I—ANIMAL AND PLANT HEALTH INSPECTION SERVICE, DEPARTMENT OF AGRICULTURE

SUBCHAPTER E—VIRUSES, SERUMS, TOXINS, AND ANALOGOUS PRODUCTS: ORGANISMS AND VECTORS

PART 102—LICENSES FOR BIOLOGICAL PRODUCTS

Miscellaneous Amendments

Correction

In FR Doc. 74-24823, appearing at page 37762 in the issue of Thursday, October 24, 1974, the word "operators" in the ninth line of § 102.4(e) should be changed to read "operations".

Title 10—Energy

CHAPTER II—FEDERAL ENERGY ADMINISTRATION

PART 212—MANDATORY PETROLEUM PRICE REGULATIONS

Computation of Landed Costs

On September 5, 1974, the Federal Energy Administration issued a further notice of proposed rulemaking and public hearing (39 FR 32310) to establish landed cost standards which it would apply in transactions between affiliated entities in disallowing costs pursuant to § 212.83(e) of its regulations. The further notice contained revisions to the notice of proposed rulemaking on the same subject issued by FEO (now FEA) on May 20, 1974 (39 FR 17771).

In response to the further notice, about 20 comments were received by FEA. In addition, a public hearing on the further notice was held by FEA on September 23, 1974, at which five interested persons made oral presentations. All comments, including those received subsequent to the official closing date, and all presentations at the public hearing have been considered. The amendment published here contains revisions to the proposed regulations which reflect FEA's consideration of those comments and presentations as well as all other information available to FEA.

The most significant change from the proposed rulemaking of September 5 is in § 212.84(h). In this section, FEA originally proposed that landed costs to a U.S. affiliate would not be considered to be incurred for calculating increased costs before the crude oil was physically landed in the United States. This did not conform with most companies' customary accounting practices, which accrue the cost of acquisition upon the passage of title, which usually occurs at the time of loading in a foreign port. The final rule considers landed costs to be incurred when they are recognized by the firm's customary accounting procedures generally accepted and consistently and historically applied. Adoption of this rule avoids imposing on the companies an additional burden of establishing and maintainng new procedures and records in order to comply with the regulation. It should therefore facilitate the rapid provision to FEA of transaction information. Because records for FEA should conform with the companies' normal accounting practice, auditing should also be easier.

A number of other less material revisions have been made to the amendment as proposed in response to comments received. These include among others:

1. Revision in the definitions of "AFRA" and "yield of residual fuel oil" in § 212.84(b);

2. Clarification of the disallowance rule set forth in § 212.84(d)(1);

3. Providing for the treatment of delivered sales in § 212.84(e)(3);

4. Excluding sales of crudes, the products of which are to be used in the country of production (§ 212.84(e)(4)(vi));

5. In the case of resales under § 212.84(g), clarifying that this section does not apply to oil received on a preferential basis (e.g., oil to which a company is entitled because of its prior concessionary status), and allowing the cost of brokerage or other services, if any, provided by the affiliated entities.

Many comments received by FEA asserted that for the purpose of determining the maximum price, the allowed margin of 10 cents above the representative price was too narrow and that a larger deviation would be more appropriate. FEA recognizes that there are some situations in which the 10 cent rule might prove inadequate to embrace all good faith estimates. Accordingly, FEA also allows as a maximum price the lowest price at which 65 percent or more of monthly sales occur, if such price is higher than the representative price plus 10 cents. Firms should find that the allowance of a maximum price under the higher of the price under the 10 cent rule or the price under the 65 percent rule will insure sufficient leeway in months when imposition of only one rule would not do so.

Several comments stated that the adjustments provided for in the proposed regulation were inaccurate or insufficient. Other comments found the adjustment procedure adequate. FEA recognizes the difficulties in making proper adjustments, and the regulation is designed to minimize the number of cases in which such adjustments are required. Furthermore, § 212.84(e)(7) provides that FEA may issue orders for adjustments other than those provided in the regulation. Any adjustments made by FEA will seek as accurately as possible to reflect differences in representative prices of various crudes which would prevail if all transactions were conducted at arms-length. It may be possible with further experience and data to make additional refinements in the regulations establishing adjustments.

Oil company comments were uniformly negative toward application of the regulation to costs incurred in months prior to its adoption, and, therefore, clarification of FEA's position in this regard is warranted. To the extent that the standards in these regulations are applied to months earlier than October 1974, they are not intended to alter or to expand in any way the authority which FEA presently has under its existing regulations. Rather the proposed regulations are interpretative in nature, setting out with more precision the methods for measurement of actual landed costs, which is required in any application of § 212.83(e).

FEA will compute representative arms-length prices for the period from October 1973 through September 1974 and use such prices as standards for disallowing costs pursuant to § 212.83(e) as it has always read. Because § 212.83 provided only general guidance, however, and because of great price uncertainty during much of this period, FEA may allow somewhat greater leeway in determining appropriate transfer prices for this period than is provided for in the new regulation and FEA may permit some form of offset. In addition, the form of remedy may differ from that for the prospective months.

In addition to the above changes, FEA is proposing to add a new subparagraph to provide a provisional price ceiling during the initial period of operation of the new regulations. This proposal is set forth in a further notice of proposed rulemaking which is being issued on the same date as this rule.

FEA will continue to review the results obtained by the application of this regulation and, to the extent that the regulation fails to achieve its purpose, FEA will consider revision of the regulation.

(Emergency Petroleum Allocation Act of 1973, Pub. L. 93-159; Federal Energy Administration Act of 1974, Pub. L. 93-275; E.O. 11790, (39 FR 23185))

In consideration of the foregoing, Part 212 of Chapter II, Title 10 of the Code of Federal Regulations, is amended as set forth below, effective October 25, 1974.

Issued in Washington, D.C., October 25, 1974.

ROBERT E. MONTGOMERY, Jr.,
General Counsel,
Federal Energy Administration.

1. Section 212.83 is amended in paragraph (b) in the definition of "Landed cost" to read as follows:

§ 212.83 Allocation of refiner's increased product costs.

* * * * *

(b) *Definitions.* * * *

"Landed cost" means:

(1) For purposes of covered products purchased in complete arms-length transactions, the purchase price at the point of origin plus the actual transportation cost.

(2) For purchases of covered products purchased in arms-length transactions and shipped pursuant to a transaction between affiliated entities, the purchase price at the point of origin plus the transportation cost computed by use of the accounting procedures generally accepted and consistently and historically applied by the firm concerned.

(3) For purposes of covered products other than crude oil purchased in a transaction between affiliated entities and shipped pursuant to an arms-length transaction, the cost of the product computed by use of the customary accounting procedures generally accepted and consistently and historically applied by the firm concerned plus the actual transportation cost.

(4) For purposes of covered products other than crude oil purchased and shipped pursuant to a transaction between affiliated entities, the costs of the product and the transportation both computed by use of the customary accounting procedures generally accepted and consistently and historically applied by the firm concerned.

(5) For purposes of crude oil purchased in a transaction between affiliated entities and shipped pursuant to an arms-length transaction, the cost of the crude oil computed pursuant to § 212.84 plus the actual transportation cost.

(6) For purposes of crude oil purchased and shipped pursuant to a transaction between affiliated entities, the cost of the crude oil computed pursuant to § 212.84 plus the cost of transportation computed by use of the customary accounting procedures generally accepted and consistently and historically applied by the firm concerned.

* * * * *

2. Section 212.84 is added to read as follows:

§ 212.84 Disallowance of costs.

(a) *Scope.* This section prescribes the standards which refiners shall use to establish the cost of imported crude oil purchased in a transaction between affiliated entities for purposes of computing increased costs under Subparts E and F of this Chapter, and the standards which FEA shall use to disallow or to reallocate landed costs pursuant to § 212.83(e).

(b) *Definitions.* For purposes of this section:

"AFRA" means the London Tanker Broker's average freight rate assessment.

"Host government" means the government (including any government controlled firm engaged in the production, refining or marketing of crude oil or other covered product) of a foreign country in which crude oil is produced.

"Yield of residual fuel oil" means the percent that a volume of marketable quality residual fuel oil is to the volume of the particular crude oil from which it is produced as determined by the Bureau of Mines routine method or other equivalent methods.

(c) *Cost of crude oil.* The cost of crude oil allowed in transactions between affiliated entities shall be equal to the price which would prevail if the affiliated entities consistently and continuously dealt with each other at arms-length. A refiner purchasing crude oil from an affiliated entity shall initially set the cost of crude oil at a f.o.b. price at the port of loading in the country of origin which is representative of those prices prevailing in arms-length transactions according to the best information available to the refiner. For transactions between affiliated entities in which delivery is made at a location other than the port of loading, the cost of crude oil which is initially set shall also include the cost of transportation computed by use of the customary accounting procedures consistently and historically applied by the firm concerned.

(d) *Disallowance of costs.* (1) Whenever the weighted average (by volume) cost set by a refiner for a crude oil imported from an affiliated entity during a month of measurement exceeds the maximum price for such crude oil, the amount in excess of the representative price shall be disallowed. The method of determination of the maximum and representative prices is set forth below in paragraph (e) of this section.

(2) FEA shall notify refiners within thirty days after the filing of the report required under paragraph (1) of this section, or as soon thereafter as practicable, of any disallowance of costs pursuant to this paragraph.

(3) Upon notification by the FEA that its costs have been disallowed, a refiner shall recalculate its costs for the month of measurement in which the disallowed costs were incurred, using the representative price for that month. The difference between the refiner's disallowed costs and its recalculated costs shall then be subtracted from the landed costs computed for the month of measurement in which the refiner receives notice of disallowance.

(e) *Determination of representative and maximum prices.* (1) The representative price for a reference crude oil shall be the lowest price at which fifty percent or more (as measured by volume) of arms-length transactions in that reference crude oil and (at adjusted prices) related crude oils, loaded during a month of measurement and reported to FEA, take place. Reference and related crude oils will be designated pursuant to paragraph (f) of this section.

(2) The maximum price for a reference crude oil for each month of measurement shall be the higher of:

(i) The representative price in the month of measurement plus 10 cents per barrel, or

(ii) The lowest price at which 65 percent or more (as measured by volume) of the arms-length transactions, in that reference and related crude oils, loaded during that month of measurement and reported to FEA, take place.

(3) In determining the representative and maximum prices for a reference crude oil, FEA shall consider all transactions reported to FEA for the reference and related crude oils loaded during the month of measurement. For purposes of determining representative and maximum prices for a reference crude oil, the prices of a related crude oil shall be adjusted to the equivalent price of the related reference crude oil on the basis of the difference in the posted prices, tax-reference prices or other official selling prices, as established by the host government for those two crude oils. For delivered sales the price shall be adjusted by the AFRA rate for the class of tanker actually used unless the sales contract stipulates the actual transportation cost in which case that cost shall be used for adjustment purposes.

(4) In determining the representative and maximum price, FEA will exclude the following transactions:

(i) Purchases from a host government by refiners that also lift equity crude oil or otherwise receive crude oil on a preferential basis from the particular country.

(ii) Sales to host governments at cost or cost plus nominal fees.

(iii) Sales of royalty crude oil, to the extent taken "in kind" by host governments.

(iv) Overlift sales of crude oil between members of a joint venture.

(v) Barter or exchange transactions including reciprocal purchases and sales.

(vi) Sales of crude oil for refining or use in the country of production.

(vii) Sales and purchases pursuant to the mandatory crude allocation program.

(5) For a related crude oil from a country for which there is one or more reference crude oils, the representative and maximum prices shall be the representative and maximum prices of the reference crude oil most similar in quality, adjusted for the difference in the posted prices, tax-reference prices or other official selling prices as established by the host government for the two crude oils.

(6) For a crude oil from a country for which there is no reference crude oil, the representative and maximum prices shall be determined by adjusting the representative and maximum prices of the reference or related crude oil most nearly similar in quality in the same geographical region (the reference or related crude to be taken from a country for which a reference crude oil is established). The representative price of the reference crude oil shall, absent an order providing otherwise, be adjusted for the differences between the two crude oils in gravity, sulphur content and the difference in the costs of transportation from the countries of origin to the market relevant for comparison.

(i) The transportation adjustment shall be equal to the difference in AFRA rates for shipment from the points of loading to the appropriate points of landing for the class of tankers actually used.

(ii) The gravity adjustment shall be equal to the difference in API gravity to the nearest degree multiplied by two cents.

(iii) The sulphur adjustment shall be determined by reference to the differences in the sulphur content and the yields of residual fuel oil for the crude oils being compared. The difference in value shall be equal to the difference in the respective low-sulphur premiums for the two crude oils. The low-sulphur premium shall be equal to;

(A) The percentage yield of residual fuel oil divided by 100, multiplied by,

(B) Three less the percent of sulphur in the residual fuel oil, multiplied by,

(C) The market premium per percent of sulphur. The low-sulphur premium shall be zero if the percent of sulphur in the residual fuel oil is three or greater. The market premium for various geographic areas shall be published periodically by FEA. For the East Coast the market premium shall be $1.25 per barrel for each percent of sulphur content until otherwise ordered by FEA.

(7) FEA may provide by order for adjustments different from those provided in this section upon petition by any interested party or on its own initiative whenever the adjustments provided in this section fail to adequately reflect relative market values.

(8) Notwithstanding the other provisions of this section:

(i) The maximum price for a crude oil from Canada shall be the posted price for that crude oil plus the Canadian export tax;

(ii) The maximum price for a crude oil from Indonesia shall be the official selling price unless FEA determines that significant transactions are taking place at prices other than the official selling price.

(f) *Selection of reference and related crude oils*—(1) *Reference crude oils.* FEA shall periodically publish a list of all crude oils designated as reference crude oils. In general, FEA shall designate as a reference crude oil any crude oil which is traded substantially or which

is used as a pricing standard by the host government and the refiners. FEA may in a particular month choose not to designate as a reference crude oil any crude oil for which, for the monthly transactions reported to FEA (excluding those set out in paragraph (e)(4) of this section):

(i) The total volume is less than 600,000 barrels,

(ii) The number of arms-length transactions of at least 100,000 barrels each is less than four, or

(iii) More than thirty-five percent of the transactions by volume are pursuant to a single contract.

(2) *Related crude oils.* All non-reference crude oils for a country for which a reference crude is designed shall be related crudes. For countries for which two or more reference crude oils are designated, the related crude oil shall be related to a particular reference crude oil as designated by FEA.

(g) *Resales.* A refiner's cost of crude oil which is purchased from unaffiliated entities and which is produced in a country from which the refiner and its affiliated entities lift no equity crude or do not otherwise receive crude on a preferential basis shall be the price paid to the unaffiliated entities, plus the cost of brokerage or other services, if any, provided to the refiner by the affiliated entities. In no case, however, shall the per barrel cost of those services exceed those charged in May 1973.

(h) *Timing.* The landed cost shall be considered to be incurred when that cost is recognized as having been incurred by application of the refiner's customary accounting procedures generally accepted and consistently and historically applied. Determination of representative and maximum prices by FEA will be made by reference to prices for cargoes loaded during the month of measurement.

(i) *Reports.* (1) Refiners claiming increased costs for imported crude oil shall be required to provide to FEA detailed information, in accordance with forms and instructions provided by FEA, concerning their transfer prices and the prices of all third-party and open market purchases and sales by affiliated entities (whether or not destined for the United States) for the month of May 1973 and the month of measurement. Prices on these reports shall be listed as f.o.b. the port of loading and shall be adjusted for any rebates, discounts or other consideration passing to or from, directly or indirectly, non-affiliated parties.

(2) In reporting transactions which are subject to material price adjustments, refiners shall provide their best estimates of the expected price as provisionally agreed to by the buyer and seller and the amounts actually paid or received pending final settlement. These estimates shall be subsequently adjusted on an interim or final basis as adjustments are made between the parties.

[FR Doc.74-25368 Filed 10-30-74;8:45 am]

Title 14—Aeronautics and Space

CHAPTER I—FEDERAL AVIATION ADMINISTRATION, DEPARTMENT OF TRANSPORTATION

[Docket No. 74-CE-18-AD, Amdt. 39-2000]

PART 39—AIRWORTHINESS DIRECTIVES

Gates Learjet Models 23 and 24 Airplanes

There has been a recent incident in which a foreign object came in contact with a positive electrical terminal and an elevator control cable on a Gates Learjet Model 23 airplane which caused the cable to sever. Since this condition could develop in other airplanes of the same type design, an Airworthiness Directive (AD) is being issued applicable to Gates Learjet Models 23 and 24 airplanes to prevent reoccurrence of foreign objects contacting positive electrical terminals. The AD will require inspection and corrective action where necessary of all affected airplanes per Gates Learjet Service Bulletin No. SB-23/24-258 to assure proper insulation of the external power receptacle terminals and battery terminals.

Since a situation exists which requires expeditious adoption of this amendment, notice and public procedure hereon are impracticable and good cause exists for making the amendment effective in less than thirty (30) days.

In consideration of the foregoing and pursuant to the authority delegated to me by the Administrator 14 CFR 11.89 (31 FR 13697), Section 39.13 of Part 39 of the Federal Aviation Regulations is amended by adding the following new AD.

GATES LEARJET: Applies to Model 23 (Serial Numbers 23-003, 23-005, 23-006 and 23-008 through 23-099) and Model 24 (Serial Numbers 24-100 through 24-134) airplanes

Compliance: Required within the next 10 hours' time in service after the effective date of this AD, unless already accomplished.

To prevent possible shorting of the external power receptacle terminals and battery positive terminal to adjacent structure, control cables and equipment, accomplish the following:

(A) On Model 23 (Serial Numbers 23-003, 23-005, 23-006, 23-008 and 23-009) airplanes, check to determine if the battery quick disconnects are installed and visually inspect the external power receptacle terminals for sealing and if not installed and/or properly sealed, prior to further flight, comply with Gates Learjet Service Bulletin No. SB-23/24-258, or later approved revisions.

(B) On Model 23 (Serial Numbers 23-010 thru 23-099) and Model 24 (Serial Numbers 24-100 thru 24-134) airplanes, visually inspect the external power receptacle terminals for sealing and if not properly sealed, prior to further flight, insulate the terminals in accordance with Gates Learjet Service Bulletin SB-23/24-258 or later approved revisions.

(C) Any equivalent method of compliance with this AD must be approved by the Chief, Engineering and Manufacturing Branch, FAA, Central Region.

This amendment becomes effective November 5, 1974.

(Secs. 313(a), 601, 603, Federal Aviation Act of 1958 (49 U.S.C. 1354(a), 1421, 1423); sec. 6(c), Department of Transportation Act (49 U.S.C. 1655(c))

Issued in Kansas City, Mo., on October 22, 1974.

JOHN R. WALLS,
Acting Director,
Central Region.

[FR Doc.74-25292 Filed 10-30-74;8:45 am]

CHAPTER II—CIVIL AERONAUTICS BOARD

SUBCHAPTER D—SPECIALREGULATION

[Reg. SPR—80, Amdt. 8]

PART 372a—TRAVEL GROUP CHARTERS

Passenger Name List

Adopted by the Civil Aeronautics Board at its office in Washington, D.C., August 12, 1974.

By SPR-78,[1] the Board adopted various revisions to its Travel Group Charter (TGC) rule (14 CFR Part 372a). As a result of these revisions: (1) A list of original participants may be filed when as little as 90 percent of the contracted seats have been sold (rather than the full 100 percent), in which case the number of participants so filed becomes the maximum number of seats which may be occupied by participants in that TGC; (2) "standby" lists are no longer to be filed with the Board; and (3) up to 15 percent of the original participants of a TGC may now assign their interests to members of the general public (rather than to persons named on a filed standby list), at any time prior to departure.

Because the substantive provisions of the TGC rule have thus been amended, it has become necessary also to amend Form 372a, which the rule prescribes for filing passenger lists, as well as the instructions thereto, in order to reflect such amendments.

Since the within amendments of Form 372a are of a procedural nature, reflecting substantive amendments duly adopted in public rule making proceedings, and do not result in imposing any substantial burden on anyone, the Board finds that notice and public procedure hereon are unnecessary and would not be in the public interest. For the same reasons, we find good cause to make the within amendments effective immediately, but only with respect to TGC's which are subject to the substantive amendments adopted in SPR-78, to wit, those TGC's for which filings under § 372a.22(b) have been submitted subsequent to the adoption of SPR-78. For TGC's which were being marketed at the adoption of SPR-78, and were thus not affected by the TGC amendments promulgated therein, passenger lists should be filed on the Form 372a, and in accordance with the instructions applicable thereto, as prescribed in the pertinent provisions of Part 372a which were in effect immediately prior to the adoption of SPR-78.

In consideration of the foregoing, the Civil Aeronautics Board amends Part

[1] Adopted August 12, 1974.

372a of its Special Regulations (14 CFR Part 372a), effective October 25, 1974, as follows:

Delete Appendix D to Part 372a, consisting of CAB Form 372a, captioned "CAB Travel Group Charter Passenger Name List," including the instructions thereto, and substitute therefor, as a new Appendix D to Part 372a, the revised CAB Form 372a, including the revised instructions thereto, as set forth in the appendix attached below.

(Secs. 204, 401, 402, 407, 416, and 1001, Federal Aviation Act of 1958, as amended, 72 Stat. 743, 754 (as amended), 757, 766, 771, and 788 (49 U.S.C. 1324, 1371, 1372, 1377, 1386, 1481))

By the Civil Aeronautics Board.

[SEAL] EDWIN Z. HOLLAND, *Secretary.*

Approved by GAO
B-180226(R0074)
Expires 12-31-75

CAB TRAVEL GROUP CHARTER PASSENGER NAME LIST
(See Instructions On The Reverse Side)

(1) PAGE ___ OF ___ | (2) TGC NUMBER

(6) NAME OF CHARTER ORGANIZER | (3) DATE OF FIRST FILING

(7) NAME DEPARTURE TRIP DIRECT AIR CARRIER | (4) DATE DEPART. LIST FILED

(8) NAME RETURNING TRIP DIRECT AIR CARRIER | (5) DATE RETURN LIST FILED

(9) DEPARTURE JOURNEY ORIGIN DESTINATION DATE OF DEPARTURE Y Y M M D D

(10) RETURN JOURNEY ORIGIN DESTINATION DATE OF RETURN Y Y M M D D

(11) PSNGR SEQ. NOS.	(12) PASSENGER STATUS OP.	ASNE	DEP.	RET.	PASSENGER IDENTIFICATION (13) NAME	(14) ADDRESS AND TELEPHONE NO.	(15) ENPLANEMENT IDENTIFICATION
					M F		Passport No. / Tvl Doc. No. / SS or Other (No.)

INSTRUCTIONS

Introduction

Form 372a[1] is to be used in making the various filings of the travel group charter passenger name list (TGCPNL). The list is first required to be filed by the travel group charter organizer (CO) no earlier than 90 days and no later than 60 days before the scheduled date of departure, pursuant to §§372a.22(b) and (d) (First Filing); and a photostatic or similarly reproduced copy of this form, stamped by the Board, is to be used as the enplanement list required to be prepared by the direct air carrier (DAC), and filed after the departure or return flight is performed, pursuant to §372a.50(a). The information required by all items on Form 372a shall be typewritten; however, names of assignees entered in item 11 subsequent to the First Filing, and items 12 (Passenger Status), 15 (Enplanement Identification) and 18 (Prepared By), may be handwritten in pen.

Procedures for First Filing

The CO will prepare Form 372a according to the instructions set forth and shall, in its First Filing, file an original and two photostatic or similarly reproduced copies (not carbons) accompanied by a self-addressed and postage-prepaid return envelope, with the Board's Supplementary Services Division, Bureau of Operating Rights (BOR). BOR will stamp the original and two copies to validate their receipt, and return the two stamped copies to the CO. One stamped copy will be for use by the DAC who is to perform the TGC departure flight and the other stamped copy will be for use by the DAC who is to perform the TGC return flight.

Preparation of Form 372a

Each page provides for twenty (20) TGC names. Items 1, 2, and 6 through 15 will be completed on each page on which original participants (OP's) are listed, and items 16 through 18 will be prepared only on the first page, by the CO or DAC, as the case may be.

NOTE: Since only verified and stamped copies of Form 372a may be used for entering the names and identification of such assignees as may be substituted for original participants subsequent to the First Filing, the CO shall submit in his First Filing a sufficient quantity of pages with items 1, 2 and 6 through 10 completed to provide space for making entries for the maximum permissible number of assignees, i.e., 15% of original participants.

Item 1, page of -- The left blank is to contain a sequential number beginning with "1" representing the page number in the set of pages submitted for the TGCPNL. The right blank is to contain the total number of pages in the set for the TGCPNL.

Item 2, TGC Number -- Enter the number assigned by BOR for the TGC program, e.g., 74-37; the CO should further identify the passenger lists filed within the program by assigning another number for each passenger list filed, such numbers to be in sequence and begin with "1". Thus, the first passenger list filed in the program 74-37 would be 74-37-1, and the fifth list filed would be 74-37-5.

Item 3, Date of First Filing -- Leave blank,

Item 4, Date Departure List Filed -- Leave blank,

Item 5, Date Return List Filed -- Leave Blank,

Item 6, Name of Charter Organizer -- Enter the name of the charter organizer, exactly as shown on the TGC option filed with the Board.

Item 7, Name Departure Trip Direct Air Carrier -- Enter the name of the DAC who will perform the departure journey for the TGC, exactly as shown on the TGC option filed with the Board.

Item 8, Name Returning Trip Direct Air Carrier -- Enter the name of the DAC who will perform the return journey for the TGC, exactly as shown on the TGC option filed with the Board. (Although this will generally be the same as shown in item 7, ditto marks are not acceptable. The item must be completed).

Item 9, Departure Journey -- Enter details about the departure journey on this line. Show the origin and destination as city, state (or otherwise), and country. Airport names are acceptable only as an addition to the city, state, and country information. The date should appear in the form YYMMDD where YY represents the last two digits of the current calendar year, MM represents the month in a scale where 01 is January and 12 is December, and DD is the day of the month from 01 to 31. For example, December 10, 1974, would be shown as 741210. The ADP coding boxes to the left of item 9 are intended for the three-letter codes of the origin and destination, i.e., Washington, D.C. USA (National Airport) to Baltimore, Md. USA should be shown as DCABAL. Enter these if known, otherwise, leave blank.

Item 10, Return Journey -- Follow the same directions as for item 9 above in describing the return journey.

Item 11, Passenger Sequential Number -- Two or more pages will be required to list the names of original participants and any tour conductors or assignees. Each original participant is to receive a sequential number beginning with "1", so that the last sequential number shown on TGCPNL at the First Filing should equal the number of original participants. At enplanement, the DAC shall enter in item 11 the name of each assignee.[2]

Item 12, Passenger Status -- These four (4) columns are to be marked with an x as appropriate to show that the passenger named on this line is an OP, an assignee (ASNE), departing enplaned passenger (DEP), or returning enplaned passenger (RET). The TGCPNL at First Filing will contain x's only in the (OP) column. The total number of x's in the OP column for all pages must be equal to at least 90% of the number of seats contracted for. The DAC performing the departure flight will mark an x in the departure column and the DAC performing the return flight will mark an x in the return column. Each DAC will complete items 12 through 15 for each assignee.

Item 13, Name -- Enter the prospective passenger's last name first, followed by a comma, the first name or initials and the middle initial, if any (for example, Doe, John A.). Check block whether Male or Female. Enter the name on one line only, if necessary, by dropping any element other than the fully spelled out last name. Enter all prospective passengers' names in alphabetical order, according to the last name and in the case of like last names, according to initials of first names.

Item 14, Address and Telephone No. -- Enter the address in enough detail to allow contact by mail, and telephone number (including area code, if any).

Item 15, Enplanement Identification -- The DAC performing the departure or return flight will verify each enplaning passenger's identity, using as the documentary source of such verification the passenger's passport, or, if he has no passport, using his travel identity document. Only if no passport or travel identity document is available should any other document be used, preferably a Social Security card. When a passport or Social Security card is used for identification, enter only the number in the appropriate space. Where a travel identity document or document other than a passport or Social Security card is used, then, in addition to entering the number in the appropriate space, a brief description of such document should also be noted.

Item 16, Column Totals -- Boxes shown are to be used for recording the total x's shown on all the pages of this TGCPNL in the particular column. These entries must appear only on page 1 of the TGCPNL. The box under the column head OP (titled A-OP) should contain the total number of original participants and the box under the column headed ASNE (titled B-ASNE) should contain the total number of assignees. The box under the column headed DEP (titled C-DEP) should contain the total number of departure flight passengers and the box under the column headed RET (titled D-RET) should contain the total number of return flight passengers. The A-OP figure will be shown on the First Filing. The B-ASNE, C-DEP, and D-RET figures will be shown on the filings made by the departing DAC and returning DAC, respectively.

Item 17a -- This computation will be completed by the CO. The calculation requires a division of the total number of passengers listed in the A-OP column by the total number of seats contracted for. The total number of A-OP column must equal no less than 90 percent of the seats contracted for. Express the result to the nearest tenth of a percent.

Item 17b -- This computation will be completed by the departure DAC. The calculation requires a division of the number of assignees enplaned on the departure journey by the total number of original participants. Express the result to the nearest tenth of a percent.

Item 18, Prepared By -- Enter the signature of the person preparing the form for the CO, the departing DAC, and the returning DAC, as the case may be.

1/ Copies are obtainable from the Board's Publications Services Section.

2/ Where the number of seats contracted for includes one or more seats for tour conductors, pursuant to §372a.14(d), then: (1) following the last sequential number for original participants there shall be entered, in item 13, either the name of each conductor, if known at the time of First Filing, or the letters "TC"; and (2) at the time of enplanement the DAC shall complete the information required by item 15, as to tour conductors named in item 13, and if item 13 contains only the initials "TC", then the DAC shall also enter the tour conductor's name in item 13.

[FR Doc.74-25243 Filed 10-30-74;8:45 am]

Title 18—Conservation of Power and Water Resources

CHAPTER I—FEDERAL POWER COMMISSION

[Docket No. R-389-B; Opinion No. 699-C]

PART 157—APPLICATIONS FOR CERTIFICATES OF PUBLIC CONVENIENCE AND NECESSITY AND FOR ORDERS PERMITTING AND APPROVING ABANDONMENT UNDER SECTION 7 OF THE NATURAL GAS ACT

Just and Reasonable Rates for Sales of Certain Natural Gas; Classification; Correction

OCTOBER 3, 1974.

In The Opinion No. 699-C declaratory order on petition for clarification of opinion and order on rehearing issued September 26, 1974, and published in the FEDERAL REGISTER on Friday, October 4, 1974 on page 35787, in paragraph (A), Line 11: Change the date "June 21, 1974", to "September 9, 1974," and in paragraph (B), Line 7: Add "-B" after "699".

KENNETH F. PLUMB,
Secretary.

[FR Doc.74-25256 Filed 10-30-74; 8:45 am]

Title 21—Food and Drugs

CHAPTER I—FOOD AND DRUG ADMINISTRATION, DEPARTMENT OF HEALTH, EDUCATION, AND WELFARE

SUBCHAPTER A—GENERAL

PART 8—COLOR ADDITIVES

PART 9—COLOR CERTIFICATION

D&C Blue No. 9; Confirmation of Effective Date

An order was published in the FEDERAL REGISTER of July 3, 1974 (39 FR 24503), listing D&C Blue No. 9 as a safe color additive for use in coloring sutures subject to certification (§ 8.4039 (21 CFR 8.4039)), deleting D&C Blue No. 9 from the provisional list of color additives in § 8.501(b) (21 CFR 8.501(b)), and revoking § 9.245 (21 CFR 9.245).

Pursuant to provisions of the Federal Food, Drug, and Cosmetic Act (sec. 706 (b), (c), and (d), 74 Stat. 399-403 as amended; 21 U.S.C. 376 (b), (c), and (d)) and under authority delegated to the Commissioner of Food and Drugs (21 CFR 2.120), notice is given that no objections or requests for a hearing were filed in response to the subject order. Accordingly, the amendments promulgated thereby became effective September 3, 1974.

Dated: October 23, 1974.

SAM D. FINE,
Associate Commissioner for Compliance.

[FR Doc.74-25304 Filed 10-30-74;8:45 am]

SUBCHAPTER D—DRUGS FOR HUMAN USE

PART 440—PENICILLIN ANTIBIOTIC DRUGS

Benzylpenicilloyl-Polylysine

Correction

In FR Doc. 74-22610 appearings at page 35346 in the issue of Tuesday, October 1, 1974 the following changes should be made:

1. The second and third lines of § 440.10(b)(1)(i)(c), *reading "ple solutions—(1) Standard solution (standard lipine solution (2.5 x 10 M))."* should read *"ple solution—(1) Standard solution (standard lysine solution (2.5 x 10 M)):"*

2. In the ninth line of § 440.10(b)(1)(ii)(c), the phrase "meruric chlorine" should read "mercuric chloride".

3. The fifteenth line of § 440.10(b)(1)(ii)(c), reading "benzylpenicillolyl content by means of" should read "benzylpenicilloyl content. Calculate the benzylpenicilloyl content by means of".

4. In the first line of the formula immediately following § 440.10(b)(1)(ii)(c) on page 35347 the word reading "benzylpeniciloyl" should read "benzylpenicilloyl".

SUBCHAPTER J—RADIOLOGICAL HEALTH

PART 1020—DIAGNOSTIC X-RAY SYSTEMS AND THEIR MAJOR COMPONENTS

Radiation Therapy Simulation Systems

Correction

In FR Doc. 74-23243 appearing at page 36008 in the issue of Monday, October 7, 1974, in the twentieth line of the second paragraph in the first column, the section reference reading "§ 1020.9(g)" should read "§ 1020.30(g)".

Title 26—Internal Revenue

CHAPTER I—INTERNAL REVENUE SERVICE, DEPARTMENT OF THE TREASURY

SUBCHAPTER A—INCOME TAX

[T.D. 7330]

PART 1—INCOME TAX; TAXABLE YEARS BEGINNING AFTER DECEMBER 31, 1953

Election as to Treatment of Income Subject to Foreign Community Property Laws

By a notice of proposed rulemaking appearing in the FEDERAL REGISTER for May 15, 1974 (39 FR 17323), amendments to the Income Tax Regulations (26 CFR Part 1) were proposed in order to conform such regulations to section 981 of the Internal Revenue Code of 1954, relating to the election as to the treatment of income subject to foreign community property laws, as added by section 105(e) of the Foreign Investors Tax Act of 1966 (80 Stat. 1565).

Section 981(a) provides that for any taxable year beginning after December 31, 1966, an individual who is (1) a citizen of the United States, (2) a bona fide resident of a foreign country or countries during the entire taxable year, and (3) married at the close of the taxable year to an individual who is a nonresident alien during the entire taxable year may, together with his spouse, elect for such year to treat the income which is community income under the community property laws of any foreign country in the special manner provided by section 981(b).

Section 981(b) contains special rules for dividing the community income between the husband and wife in the case of earned income, trade or business income, community income derived from the separate property of the respective spouses, and all other community income.

Section 981(c)(1) provides that an individual who was a citizen of the United States and married at the close of any taxable year beginning before January 1, 1967, to an individual who was a nonresident alien during the entire taxable year may, together with his spouse, elect, for all open taxable years beginning before January 1, 1967, for which such conditions are satisfied to have the special rules of section 981(c)(2) apply to their community income under foreign community property laws. These rules for treating the community income are generally the same as those prescribed by section 981(b) except that the community income (other than earned income, trade or business income, and community income derived from separate property) is treated as the income of the spouse who had the greater amount of gross income, determined by adding to the separate gross income the amount attributed to such spouse under section 981(b) in the case of earned income, trade or business income, and community income derived from separate property. Under conditions described in section 981(d)(3) the nonresident alien spouse is not required to join in the election under section 981(c)(1).

Either the election for post-1966 years or the election for pre-1967 years can be made for any year, at any time, so long as the year is still open. An election may be made for an open taxable year even though no return was filed for that year. If the election is exercised for any post-1966 year, the treatment provided by section 981(b) applies not only to the year of election but also to all subsequent years which are open; and, if it is made for pre-1967 years, section 981(c)(2) applies for all open years beginning before January 1, 1967. An election in respect of a pre-1967 year is not considered effective for any post-1966 year. An election for a post-1966 year is binding and may be terminated only

with consent of the Director of International Operations. An election for a pre-1967 year is binding and may not be revoked. Either election is to be made by filing with the Director of International Operations a return, an amended return, or a claim for refund, accompanied by certain prescribed information.

No objections were received to the rules as proposed. However, this document changes the proposed rules by deleting the references to the regulations under section 1402 of the Code, as contained in paragraph (b) (3) and (4) of § 1.981–1, and by deleting the requirement for submitting copies (or translations) of the foreign community property laws, as contained in paragraph (c)(1) of §§ 1.981–1 and 1.981–2, respectively

In view of the foregoing, the amendments of the regulations as proposed are hereby adopted, subject to the changes set forth below:

PARAGRAPH 1. Section 1.981–1, as set forth in paragraph 2 of the notice of proposed rule making, is changed by deleting the last sentence of paragraph (b)(3), relating to trade or business income, by deleting the penultimate sentence of paragraph (b)(4), relating to partnership income, and by deleting the penultimate sentence of paragraph (c)(1), relating to general rules.

PAR. 2. Section 1.981–2, as set forth in paragraph 2 of the notice of proposed rule making, is changed by deleting the last sentence of paragraph (c)(1), relating to general rules.

(Sec. 7805, Internal Revenue Code of 1954 (68A Stat. 917; 26 U.S.C. 7805))

[SEAL] DONALD C. ALEXANDER,
Commissioner of Internal Revenue.

Approved: October 24, 1974.

FREDERIC W. HICKMAN,
Assistant Secretary of the Treasury.

1. Section 1.911 is amended by revising subsections (c)(1)(B) and (d) of section 911 and the historical note to read as follows:

§ 1.911 Statutory provisions; earned income from sources without the United States.

SEC. 911. *Earned income from sources without the United States.* * * *

(c) *Special rules.* * * *

(1) *Limitations on amount of exclusion.* * * *

(B) $25,000 in the case of an individual who qualifies under subsection (a)(1), but only with respect to that portion of such taxable year occurring after such individual has been a bona fide resident of a foreign country or countries for an uninterrupted period of 3 consecutive years.

* * * * *

(d) *Cross references.* (1) For administrative and penal provisions relating to the exclusion provided for in this section, see sections 6001, 6011, 6012(c), and the other provisions of subtitle F.

(2) For elections as to treatment of income subject to foreign community property laws, see section 981.

[Sec. 911 as amended by sec. 72(b), Technical Amendments Act 1958 (72 Stat. 1660); sec. 11(a), Rev. Act 1962 (76 Stat. 1003); sec. 237(a), Rev. Act 1964 (78 Stat. 128); sec. 105(e)(3), Foreign Investors Tax Act 1966 (80 Stat. 1567)]

2. The following new sections are added immediately after § 1.972–1:

§ 1.981 Statutory provisions; election as to treatment of income subject to foreign community property laws.

SEC. 981. *Election as to treatment of income subject to foreign community property laws*—(a) *General rule.* In the case of any taxable year beginning after December 31, 1966, if—

(1) An individual is (A) a citizen of the United States, (B) a bona fide resident of a foreign country or countries during the entire taxable year, and (C) married at the close of the taxable year to a spouse who is a nonresident alien during the entire taxable year, and

(2) Such individual and his spouse elect to have subsection (b) apply to their community income under foreign community property laws,

then subsection (b) shall apply to such income of such individual and such spouse for the taxable year and for all subsequent taxable years for which the requirements of paragraph (1) are met, unless the Secretary or his delegate consents to a termination of the election.

(b) *Treatment of community income.* For any taxable year to which an election made under subsection (a) applies, the community income under foreign community property laws of the husband and wife making the election shall be treated as follows:

(1) Earned income (within the meaning of the first sentence of section 911(b)), other than trade or business income and a partner's distributive share of partnership income, shall be treated as the income of the spouse who rendered the personal services.

(2) Trade or business income, and a partner's distributive share of partnership income, shall be treated as provided in section 1402(a)(5).

(3) Community income not described in paragraph (1) or (2) which is derived from the separate property (as determined under the applicable foreign community property law) of one spouse shall be treated as the income of such spouse.

(4) All other such community income shall be treated as provided in the applicable foreign community property law.

(c) *Election for pre-1967 years*—(1) *Election.* If an individual meets the requirements of subsections (a)(1)(A) and (C) for any taxable year beginning before January 1, 1967, and if such individual and the spouse referred to in subsection (a)(1)(C) elect under this subsection, then paragraph (2) of this subsection shall apply to their community income under foreign community property laws for all open taxable years beginning before January 1, 1967 (whether under this chapter, the corresponding provisions of the Internal Revenue Code of 1939, or the corresponding provisions of prior revenue laws), for which the requirements of subsection (a)(1)(A) and (C) are met.

(2) *Effect of election.* For any taxable year to which an election made under this subsection applies, the community income under foreign community property laws of the husband and wife making the election shall be treated as provided by subsection (b), except that the other community income described in paragraph (4) of subsection (b) shall be treated as the income of the spouse who, for such taxable year, had gross income under paragraphs (1), (2), and (3) of subsection (b), plus separate gross income, greater than that of the other spouse.

(d) *Time for making elections; period of limitations; etc.*—(1) *Time.* An election under subsection (a) or (c) for a taxable year may be made at any time while such year is still open, and shall be made in such manner as the Secretary or his delegate shall by regulations prescribe.

(2) *Extension of period for assessing deficiencies and making refunds.* If any taxable year to which an election under subsection (a) or (c) applies is open at the time such election is made, the period for assessing a deficiency against, and the period for filing claim for credit or refund of any overpayment by, the husband and wife for such taxable year, to the extent such deficiency or overpayment is attributable to such an election, shall not expire before 1 year after the date of such election.

(3) *Alien spouse need not join in subsection (c) election in certain cases.* If the Secretary or his delegate determines—

(A) That an election under subsection (c) would not affect the liability for Federal income tax of the spouse referred to in subsection (a)(1)(C) for any taxable year, or

(B) That the effect on such liability for tax cannot be ascertained and that to deny the election to the citizen of the United States would be inequitable and cause undue hardship,

such spouse shall not be required to join in such election, and paragraph (2) of this subsection shall not apply with respect to such spouse.

(4) *Interest.* To the extent that any overpayment or deficiency for a taxable year is attributable to an election made under this section, no interest shall be allowed or paid for any period before the day which is 1 year after the date of such election.

(e) *Definitions and special rules.* For purposes of this section—

(1) *Deductions.* Deductions shall be treated in a manner consistent with the manner provided by this section for the income to which they relate.

(2) *Open years.* A taxable year of a citizen of the United States and his spouse shall be treated as "open" if the period for assessing a deficiency against

such citizen for such year has not expired before the date of the election under subsection (a) or (c), as the case may be.

(3) *Elections in case of decedents.* If a husband or wife is deceased his election under this section may be made by his executor, administrator, or other person charged with his property.

(4) *Death of spouse during taxable year.* In applying subsection (a)(1)(C), and in determining under subsection (c)(2) which spouse has the greater income for a taxable year, if a husband or wife dies the taxable year of the surviving spouse shall be treated as ending on the date of such death.

[Sec. 981 as added by sec. 105(e)(1), Foreign Investors Tax Act 1966 (80 Stat. 1565)]

§ 1.981–1 Foreign law community income for taxable years beginning after December 31, 1966.

(a) *Election for special treatment—* (1) *In general.* An individual citizen of the United States who meets the requirements of section 981(a)(1) and subparagraph (2) of this paragraph for any open taxable year beginning after December 31, 1966, may make a binding election with his nonresident alien spouse to have section 981(b) and paragraph (b) of this section apply to their income for such year which is treated as community income under the applicable community property laws of a foreign country or countries. Generally, the community property laws of a foreign country operate upon land situated within its jurisdiction and upon personal property owned by spouses domiciled therein. If the election is made for any taxable year, it shall also apply for all subsequent open taxable years of such citizen and his nonresident alien spouse for which all the requirements of section 981(a)(1) and subparagaraph (2) of this paragraph are met, unless the Director of International Operations consents, in accordance with paragraph (c)(2) of this section, to a termination of the election. An election under section 981(a) and this section has no effect for any taxable year beginning before January 1, 1967, for which a separate election, if made, must be made under section 981(c)(1) and § 1.981–2. For the definition of "open taxable year" see section 981(e)(2) and paragraph (a) of § 1.981–3. If the citizen and his nonresident alien spouse have different taxable years, see paragraph (c) of § 1.981–3. If one of the spouses is deceased, see paragraph (d) of § 1.981–3.

(2) *Requirements to be met.* In order for a U.S. citizen and his nonresident alien spouse to make an election under section 981(a) and this section for any taxable year and in order for the election to apply for any subsequent taxable year it is required under section 981(a)(1) that, for each such taxable year, such citizen be (i) a citizen of the United States, (ii) a bona fide resident of a foreign country or countries during the entire taxable year, and (iii) married at the close of the taxable year to an individual who is (*a*) a nonresident alien during the entire taxable year and (*b*), in the case of any such subsequent taxable year, the same nonresident alien individual to whom the citizen was married at the close of the earliest of such taxable years. If either spouse dies during a taxable year, the taxable year of the surviving spouse shall be treated, solely for purposes of making the determination under subdivision (iii) of this subparagraph, as ending on the date of such death. A citizen of the United States shall be considered as not married at the close of his taxable year if he is legally separated from his spouse under a decree of divorce or of separate maintenance. However, the mere fact that spouses have not lived together during the course of the taxable year shall not cause them to be considered as not married at the close of the taxable year. A husband and wife who are separated under an interlocutory decree of divorce retain the relationship of husband and wife until the decree becomes final.

(3) *Determination of residence.* The principles of paragraphs (a)(2) and (b)(7) of § 1.911–1 shall apply in order to determine for purposes of this paragraph whether a U.S. citizen is a bona fide resident of a foreign country or countries during the entire taxable year. The principles of § 1.871–2 through § 1.871–5 shall apply in order to determine whether the alien spouse of a U.S. citizen is a nonresident during the entire taxable year.

(4) *Manner of electing.* The election under section 981(a) and this section shall be made in accordance with the applicable rules set forth in paragraph (c) of this section.

(b) *Treatment of community income—* (1) *In general.* Community income for any taxable year to which an election under section 981(a) and this section applies, and the deductions properly allocable to such income, shall be divided between the electing U.S. citizen and nonresident alien spouses in accordance with the rules set forth in section 981(b) and subparagraphs (2) through (6) of this paragraph. Community income for this purpose means all gross income, whether derived from sources within or without the United States, which is treated as community income of the spouses under the community property laws of the foreign country having jurisdiction to determine the legal ownership of the income. A spouse has ownership of the income for this purpose if under the applicable foreign law he has a proprietary vested interest in the income.

(2) *Earned income.* Wages, salaries, or professional fees, and other amounts received as compensation for personal services actually performed, which are community income for the taxable year, shall be treated as the income of the spouse who actually performed the personal services. This subparagraph does not apply, however, to community income (i) derived from any trade or business carried on by the husband or the wife, (ii) attributable to a spouse's distributive share of the income of a partnership to which subparagraph (4) of this paragraph applies, (iii) consisting of compensation for personal services rendered to a corporation which represents a distribution of the earnings and profits of the corporation rather than a reasonable allowance as compensation for the personal services actually performed, or (iv) derived from property which is acquired as consideration for personal services performed.

(3) *Trade or business income.* If any income derived from a trade or business carried on by the husband or wife is community income for the taxable year, all of the gross income, and the deductions attributable to such income, shall be treated as the gross income and deductions of the husband unless the wife exercises substantially all of the management and control of the trade or business, in which case all of the gross income and deductions shall be treated as the gross income and deductions of the wife. This subparagraph does not apply to any income derived from a trade or business carried on by a partnership of which both or one of the spouses is a member. For purposes of this subparagraph, income derived from a trade or business includes any income derived from a trade or business in which both personal services and capital are material income producing factors. The term "management and control" means management and control in fact, not the management and control imputed to the husband under the community property laws of a foreign country. For example, a wife who operates a beauty parlor without any appreciable collaboration on the part of a husband is considered as having substantially all of the management and control of the business despite the provisions of any community property laws of a foreign country vesting in the husband the right of management and control of community property; and the income and deductions attributable to the operation of the beauty parlor are considered the income and deductions of the wife.

(4) *Partnership income.* If any portion of a spouse's distributive share of the income of a partnership of which such spouse is a member is community income for the taxable year, all of that distributive share shall be treated as the income of that spouse and shall not be taken into account in determining the income of the other spouse. If both spouses are members of the same partnership, the distributive share of the income of each spouse which is community income shall be treated as the income of that spouse. A spouse's distributive share of such income of a partnership shall be determined as provided in section 704, and the regulations thereunder.

(5) *Income from separate property.* Any community income for the taxable year, other than income described in section 981(b)(1) or (2) and subparagraph (2), (3), or (4) of this paragraph, which is derived from the separate property of one of the spouses shall be treated as the income of that spouse. The determina-

tion of what property is separate property for this purpose shall be made in accordance with the laws of the foreign country which, in accordance with subparagraph (1) of this paragraph, has jurisdiction to determine that the income from such property is community income.

(6) *Other community income.* Any community income for the taxable year, other than income described in section 981(b) (1), (2), or (3), and subparagraph (2), (3), (4), or (5) of this paragraph, shall be treated as the income of that spouse who has a proprietary vested interest in that income under the laws of the foreign country which, in accordance with subparagraph (1) of this paragraph, has jurisdiction to determine that such income is community income. Thus, for example, this subparagraph applies to community income not described in subparagraph (2), (3), (4), or (5) of this paragraph which consists of dividends, interest, rents, royalties, or gains, from community property or of the earnings of unemancipated minor children.

(7) *Illustrations.* The application of this paragraph may be illustrated by the following examples:

Example (1). H, a nonresident alien individual and W, a U.S. citizen, each of whose taxable years is the calendar year, were married throughout 1967. H and W were residents of, and domiciled in, foreign country Z during the entire taxable year. During 1967, H earned $10,000 from the performance of personal services as an employee. H also received $500 in dividend income from stock which under the community property laws of country Z is considered to be the separate property of H. W had no separate income for 1967. Under the community property laws of country Z all income earned by either spouse is considered to be community income, and one-half of such income is considered to belong to the other spouse. In addition, such laws of country Z provide that all income derived from property held seprately by either spouse is to be treated as community income and treated as belonging one-half to each spouse. Thus, under the community property laws of country Z, H and W are both considered to have realized income of $5,250 during 1967, even though such laws recognize the stock as the separate property of H. If the election under this section is in effect for 1967, under the rules of subparagraphs (2) and (5) of this paragraph all of the income of $10,500 derived during 1967 shall be treated, for U.S. income tax purposes, as the income of H.

Example (2). The facts are the same as in example (1) except that H is the sole proprietor of a retail merchandising company and such company has a $10,000 profit during 1967. W exercises no management and control over the business. In addition, H is a partner in a wholesale distributing company, and his distributive share of the partnership profit is $5,000. Both of these amounts of income are treated as community income under the community property laws of country Z, and under such laws both H and W are treated as realizing $7,500 of such income. If the election under this section is in effect for 1967, under the rule of subparagraphs (3) and (4) of this paragraph all $15,000 of such income shall be treated as the income of H for U.S. income tax purposes.

Example (3). The facts are the same as in example (1) except that H also received $1,000 in dividends on stock held separately in his name. Under the community property laws of country Z the stock is considered to be community property; and the dividends, to be community income, one-half of such income being treated as the income of each spouse. If the election under this section is in effect for 1967, under the rule of subparagraph (6) of this paragraph, $500 of the dividend income shall be treated, for U.S. income tax purposes, as the income of each spouse.

(c) *Time and manner of making or terminating an election*—(1) *In general.* A citizen of the United States and his nonresident alien spouse shall, for the first taxable year beginning after December 31, 1966, for which an election under section 981(a) and this section is to apply, make the election by filing a return, an amended return, or a claim for refund, whichever is proper, for such taxable year and attaching thereto a statement that the election is being made and that the requirements of paragraph (a)(2) of this section are met for such taxable year. The statement must show the name, address, and account number, if any, of each spouse, the name and address of the executor, administrator, or other person making the election for a deceased spouse, the taxable year to which the election applies, and the name of the foreign country or countries having jurisdiction to determine the ownership of any income being treated in accordance with section 981(b) and paragraph (b) of this section. The statement must be signed by both persons making the election. An election under this section may be made only for a taxable year which, on the date of the election, as defined in paragraph (b) of § 1.981–3, is open within the meaning of section 981(e)(2) and paragraph (a) of § 1.981–3.

(2) *Termination only with consent of Director of International Operations*—(i) *In general.* An election under this section for any taxable year is binding and may not be revoked. The election shall also remain in effect for all subsequent taxable years of the spouses for which the requirements of paragraph (a)(2) of this section are met and which on the date of the election are open, within the meaning of paragraph (a) of § 1.981–3, unless the election is terminated for any such subsequent taxable year or years in accordance with subdivision (ii) of this subparagraph. Any return, amended return, or claim for refund in respect of any such subsequent taxable year for which the election is in effect shall have attached thereto a copy of the statement filed in accordance with subparagraph (1) of this paragraph and an additional signed statement that for such subsequent taxable year the requirements of paragraph (a)(2) of this section are met.

(ii) *Written request to terminate required.* A request to terminate an election under this section for a subsequent taxable year or years shall be made in writing by the persons who made the election and shall be addressed to the Director of International Operations, Internal Revenue Service, Washington, D.C. 20225. The request must include the name, address, and account number, if any, of each spouse and must be signed by the persons making the request. It must specify the taxable year or years for which the termination is to be effective and the grounds which justify the termination. The request shall be filed not later than 90 days before the close of the period for assessing a deficiency against the U.S. citizen for the earliest taxable year of such citizen for which the termination is to be effective. The Director of International Operations may require such other information as may be necessary in order to determine whether the termination will be permitted. A copy of the consent by the Director of International Operations to terminate must be attached to an amended income tax return for each taxable year for which the termination is effective and for which a return has previously been filed.

§1.981–2 Foreign law community income for taxable years beginning before January 1, 1967.

(a) *Election for special treatment*—(1) *In general.* For all open taxable years beginning before January 1, 1967, for which an individual citizen of the United States meets the requirements of subparagraphs (A) and (C) of section 981(a)(1) and subparagraph (2) of this paragraph, such citizen and his nonresident alien spouse may make a joint election to have section 981(c)(2) and paragraph (b) of this section apply to their income which is treated as community income under the applicable community property laws of a foreign country or countries. However, if the conditions prescribed by section 981(d)(3) and subparagraph (3) of this paragraph are met, the nonresident alien spouse is not required to join in the election and such citizen may make a separate election to have section 981(c)(2) and paragraph (b) of this section apply to such income for such taxable years. An election under section 981(c)(1) and this section shall apply to every open taxable year of such citizen and his nonresident alien spouse beginning before January 1, 1967, for which all the requirements of subparagraphs (A) and (C) of section 981(a)(1) and subparagraph (2) of this paragraph are met. It is immaterial whether such open taxable year is a taxable year subject to the provisions of the 1954 Code, the 1939 Code, or any other internal revenue law in effect before the 1939 Code. An election under section 981(c)(1) and this section has no effect for any taxable year beginning after December 31, 1966. For the definition of "open taxable year" see section 981(e)(2) and paragraph (a) of § 1.981–3. If the citizen and his nonresident alien spouse have different taxable years, see paragraph (c) of § 1.981–3. If one of the spouses is deceased, see paragraph (d) of § 1.981–3. An election under section 981(c)(1) and this section is binding and may not be revoked.

(2) *Requirements to be met.* In order for the citizen of the United States to make an election under this section, whether required to be made jointly with his nonresident alien spouse or permitted to be made separately, it is required

under section 981(c)(1) that, for each taxable year to which the election applies, the citizen making the election be (i) a citizen of the United States and (ii) married at the close of the taxable year to an individual who is (*a*) a nonresident alien during the entire taxable year and (*b*), in the case of any such taxable years subsequent to the first, the same nonresident alien individual to whom the citizen was married at the close of such first taxable year. The provisions of paragraph (a)(2) of § 1.981–1 apply to determine whether a U.S. citizen making an election under section 981(c)(1) and this section is married at the close of a taxable year to an individual who is a nonresident alien during the entire taxable year.

(3) *Cases where joint election is not required.* A nonresident alien spouse is not required to join in an election under section 981(c)(1) and this section if the Director of International Operations determines in accordance with paragraph (c)(4) of this section—

(i) That an election under section 981(c)(1) and this section would not affect the liability for Federal income tax of the nonresident alien spouse for any taxable year, whether beginning on, before, or after January 1, 1967, or

(ii) That the effect of the election on the liability of the nonresident alien spouse for Federal income tax for any such taxable year cannot be ascertained and that to deny the election to the U.S. citizen spouse would be inequitable and cause undue hardship to the U.S. citizen.

If in accordance with this subparagraph the nonresident alien spouse is not required to join in the election by the U.S. citizen, the provisions of section 981(d)(2) and paragraph (e) of § 1.981–3 shall not apply so as to extend the period for assessing deficiencies or filing a claim for credit or refund for any taxable year of the nonresident alien spouse.

(4) *Manner of electing.* The election under section 981(c)(1) and this section shall be made in accordance with the applicable rules set forth in paragraph (c) of this section.

(b) *Treatment of community income*—(1) *In general.* Community income, as defined in paragraph (b)(1) of § 1.981–1, for any taxable year beginning before January 1, 1967, to which an election under section 981(c)(1) and this section applies, and the deductions properly allocable to such income, shall be divided between the U.S. citizen and his nonresident alien spouse in accordance with the rules set forth in section 981(c)(2) and subparagraphs (2) and (3) of this paragraph. The income shall be divided in such manner even though the nonresident alien spouse is not required, in accordance with paragraph (a)(3) of this section, to join in the election by the U.S. citizen.

(2) *Earned income, business income, partnership income, and income from separate property.* All community income for any taxable year to which this paragraph applies which is treated as the income of one of the spouses in accordance with section 981(b)(1), (2), or (3) and paragraph (b)(2), (3), (4), or (5) of § 1.981–1 shall be treated as the income of that spouse for purposes of this paragraph.

(3) *Other community income.* All community income for any taxable year to which this paragraph applies, other than income described in subparagraph (2) of this paragraph, shall be treated as the income of the spouse who, for such taxable year, has a greater amount of gross income than the other spouse, determined by adding to the amount of gross income which is treated as the gross income of that spouse in accordance with subparagraph (2) of this paragraph the amount of the gross income for the taxable year which is treated as the separate income of that spouse under the community property laws of the foreign country having jurisdiction to determine the legal ownership of the income. If either spouse dies during a taxable year, the taxable year of the surviving spouse shall be treated as ending on the date of such death for the purpose of determining which spouse has the greater amount of gross income for such taxable year. Moreover, if the U.S. citizen and his nonresident alien spouse do not have the same taxable year, as defined in section 441(b) and the regulations thereunder, the periods for which the amounts of gross income are to be compared under this subparagraph are (i) the taxable year of the citizen and (ii) that period falling within the consecutive taxable years of the nonresident alien spouse which coincides with the period covered by such taxable year of the citizen. See paragraph (c) of § 1.981–3.

(c) *Time and manner of making election*—(1) *In general.* A citizen of the United States and his nonresident alien spouse or, if subparagraph (4) of this paragraph applies, such citizen alone may make an election under section 981(c)(1) and this section at any time on or after November 13, 1966, for each and every taxable year beginning before January 1, 1967, which on the date of the election, as defined in paragraph (b) of § 1.981–3, is open within the meaning of section 981(e)(2) and paragraph (a) of § 1.981–3. The election shall be made by filing a return, an amended return, or a claim for refund, whichever is proper, for each taxable year to which the election applies and attaching thereto a statement that the election is being made and that the requirements of paragraph (a)(2) of this section are met for each such taxable year. The statement must also show the information required by subparagraph (2) of this paragraph and must, where applicable, be signed by both persons making the election.

(2) *Information required.* The statement described in subparagraph (1) of this paragraph must show—

(i) The name, address, and account number, if any, of each spouse,

(ii) The name and address of the executor, administrator, or other person making the election for a deceased spouse,

(iii) The taxable years to which the election applies,

(iv) The office of the district director, or the service center, where the return or returns, if any, for such taxable year or years were filed,

(v) The dates on which such return or returns, if any, were filed and on which the tax for such taxable year or years was paid, if the tax has been paid, and

(vi) The name of the foreign country or countries having jurisdiction to determine the ownership of any income being treated in accordance with section 981(c)(2) and paragraph (b) of this section.

(3) *Place for filing.* Any return, amended return, or claim for refund filed under subparagraph (1) of this paragraph in respect of any taxable year shall be filed with the Director of International Operations, Internal Revenue Service, Washington, D.C. 20225. (See § 1.6091–3.)

(4) *Determination that joint election is not required.* A U.S. citizen spouse entitled to make an election under section 981(c)(1) and this section for open taxable years beginning before January 1, 1967, may apply to the Director of International Operations for a determination under section 981(d)(3) that the nonresident alien spouse is not required to join in the election by such citizen. This application shall be made by filing with the Director of International Operations, Internal Revenue Service, Washington, D.C. 20225, a statement setting forth the same information required by subparagraph (2) of this paragraph and such other information as is required by the Director of International Operations to justify a claim that the requirements of section 981(d)(3) and paragraph (a)(3) of this section are met. The Director of International Operations shall notify the U.S. citizen by letter of his determination with respect to the application. If the determination is that the nonresident alien spouse is not required to join in the election, a copy of the letter of determination shall be attached to each return, amended return, or claim for refund, to be filed pursuant to subparagraph (1) of this paragraph.

§ 1.981–3 Definitions and other special rules.

(a) *Open taxable years.* (1) For purposes of paragraph (a) of § 1.981–1, and paragraph (a) of § 1.981–2, a taxable year of the U.S. citizen, and the taxable year or years of his nonresident alien spouse ending or beginning within such taxable year of such citizen, shall be treated as open if the period prescribed by section 6501(a) (or section 6501(c)(4) if the period is extended by agreement) for assessing a deficiency against the citizen for his taxable year has not expired before the date of the election, determined under paragraph (b) of this section. Thus, for example, a taxable year of a U.S. citizen beginning before January 1, 1967, is open for purposes of this subparagraph if, before the election under section 981(c)(1) and § 1.981–2, such

citizen has never filed a return for such year and a return was required under section 6012 without reference to section 981. For example, if a U.S. citizen spouse on a calendar year basis who has never filed a return for 1960 decides in 1975 that he wishes to make the election under section 981(c)(1) and § 1.981–2 in order to avoid being subject to tax for 1960 on his share of the community income for that year, he may in 1975 elect the benefits of section 981(c)(2) by filing an election in accordance with paragraph (c) of § 1.981–2. In such case, a taxable year or years of the nonresident alien spouse of such citizen ending or beginning within 1960 shall be treated in 1975 as an open taxable year.

(2) Subparagraph (1) of this paragraph shall apply even though the period prescribed by section 6501 for assessing a deficiency against the nonresident alien spouse for his taxable year or years ending or beginning within the taxable year of the U.S. citizen has expired before the election is made.

(3) If either spouse dies during a taxable year to which an election under § 1.981–1 or § 1.981–2 applies, the taxable year of the decedent and the surviving spouse shall be determined under this paragraph without regard to section 981(e)(4), relating to death of spouse during the taxable year. See paragraph (a)(2) of § 1.443–1.

(4) For definition of the term "taxable year", see section 441(b) and the regulations thereunder.

(b) *Date of election.* (1) For purposes of § 1.981–1 and this section the date of an election made under section 981(a) and § 1.981–1 is the date on which the return, amended return, or claim for refund required by paragraph (c)(1) of § 1.981–1 is filed.

(2) For purposes of § 1.981–2 and this section the date of an election made under section 981(c)(1) and § 1.981–2 is the date on which the returns, amended returns, or claims for refund, required by paragraph (c)(1) of § 1.981–2 are filed.

(3) For provisions treating timely mailing as timely filing, see section 7502 and the regulations thereunder.

(c) *Spouses with different taxable years.* If the U.S. citizen and his nonresident alien spouse do not have the same taxable year, as defined in section 441(b) and the regulations thereunder, the election under § 1.981–1 or § 1.981–2 shall apply to each taxable year of such citizen in respect of which the election is made and to that period falling within the consecutive taxable years of the nonresident alien spouse which coincides with the period covered by such taxable year of the citizen.

(d) *Election on behalf of deceased spouse.* Any election, statement, or request, required to be made under paragraph (c) of § 1.981–1, or paragraph (c) of § 1.981–2, by one of the spouses may, if such spouse is deceased, be made by the executor, administrator, or other person charged with the property of such deceased spouse.

(e) *Extension of period of limitations on assessment or refund*—(1) *Assessment of deficiency.* Except as provided in subparagraph (3) of this paragraph, if an election under section 981(a) and § 1.981–1, or under section 981(c)(1) and § 1.981–2, is properly made, the period within which a deficiency may be assessed for any taxable year to which the election applies shall, to the extent the deficiency is attributable to the application of such election, not expire before one year after the date of the election, determined under paragraph (b) of this section.

(2) *Refund of tax.* Except as provided in subparagraph (3) of this paragraph, if an election under section 981(a) and § 1.981–1, or under section 981(c)(1) and § 1.981–2, is properly made, the period within which a claim for credit or refund of an overpayment for any taxable year to which the election applies may be filed shall, to the extent the overpayment is attributable to the application of the election, not expire before one year after the date of the election, determined under paragraph (b) of this section.

(3) *Exception in case of nonelecting alien.* Subparagraphs (1) and (2) of this paragraph shall not apply to any taxable year of a nonresident alien spouse who, in accordance with paragraph (a)(3) of § 1.981–2, is not required to join in the election by the U.S. citizen spouse under section 981(c)(1) and § 1.981–2.

(f) *Payment of interest for extension period.* To the extent that an overpayment or deficiency for any taxable year is attributable to an election made under § 1.981–1 or § 1.981–2, no interest shall be allowed or paid for any period ending with the day before the date which is one year after the date of the election, determined under paragraph (b) of this section.

[FR Doc.74–25371 Filed 10–30–74;8:45 am]

SUBCHAPTER F—PROCEDURE AND ADMINISTRATION

[T.D. 7331]

PART 420—TEMPORARY REGULATIONS ON PROCEDURE AND ADMINISTRATION UNDER THE EMPLOYEE RETIREMENT INCOME SECURITY ACT OF 1974

Disclosure of Certain Information to Department of Labor With Respect to Deferred Compensation Plans

Disclosure of information relating to deferred compensation plans by the Secretary of the Treasury or his delegate to proper officers and employees of the Department of Labor is authorized by section 6103(g) of the Internal Revenue Code of 1954, as added by section 1022(h) of the Employee Retirement Income Security Act of 1974, Pub. L. 93–406 (hereafter referred to as the "Act").

This document contains temporary regulations on procedure and administration (26 CFR Part 420) which will remain in force and effect until superseded by permanent regulations. The purpose of these temporary regulations is to provide for disclosure, pursuant to section 6103(g), by the Internal Revenue Service of certain identification and statistical information to the Department of Labor.

The information, described in the temporary regulations, which may be disclosed to the Department of Labor, is needed by that Department to address and classify forms designed for use in connection with the administration of title I of the Act, to monitor compliance with the requirements to title I of the Act, and to accomplish certain statistical study purposes authorized in title I of the Act.

This proposed Treasury decision is the second published under section 6103(g). Treasury Decision 7325 (39 FR 34053), published September 23, 1974, provided rules for disclosure to the Pension Benefit Guaranty Corporation of certain information with respect to deferred compensation plans under section 6103(g).

The temporary regulations also prescribed by title the official of the Department of Labor permitted to request information. The temporary regulations limit access to the information to the officers and employees of the Department whose duties require such information for purposes of the administration of title I of the Act, and provide restrictions on the use of any information obtained.

Adoption of regulations. In order to prescribe temporary regulations, which shall remain in force and effect until superseded by permanent regulations, relating to disclosure to the Department of Labor of certain information with respect to deferred compensation plans, the following regulations are hereby adopted and inserted immediately after § 420.6103(g)–1 of the Temporary Regulations on Procedure and Administration under the Employee Retirement Income Security Act of 1974:

§ 420.6103(g)–2 Disclosure of certain identification and statistical information to the Department of Labor.

(a) *In general.* Pursuant to section 6103(g), the Commissioner of Internal Revenue or his delegate may furnish to the Department of Labor, upon written request signed by the Assistant Secretary for Labor-Management Relations of the Department of Labor specifying the purpose for which the information is needed in the administration of title I of the Employee Retirement Income Security Act of 1974 (hereafter referred to in this section as the "Act"), the following information in respect of a plan deferring receipt of compensation (within the meaning of section 404) maintained by an employer:

(1) With respect to each employer maintaining such a plan, the—

(i) Name of the employer,

(ii) Address of the employer,

(iii) Employer identification number (EIN) of the employer,

(iv) Total number of plans of the employer and total number of fund accounts thereunder,

(v) Number of plans treated by the employer as partially terminated,

(vi) Type of business entity of the employer, and

(vii) Total number of employees employed by the employer, total of such employees not covered by any such plan and total of such employees covered by at least one such plan.

(2) With respect to each such plan maintained by an employer pursuant to subparagraph (1) of this paragraph—

(i) The plan serial number,

(ii) The type of plan,

(iii) Whether the plan was terminated or a resolution to terminate the plan was adopted,

(iv) The total number of participants with fully vested rights under the plan,

(v) The total number of plan participants,

(vi) The employer identification number of the plan fiduciary,

(vii) Whether, according to the annual status report filed by the employer with respect to the plan, the plan qualifies under the Internal Revenue Code,

(viii) The type of vesting provisions under the plan,

(ix) The type of benefit under the plan,

(x) The fund identification number of each fund under the plan,

(xi) The type of entity of each such fund,

(xii) The funding medium of each such fund, and

(xiii) The total assets of each such fund.

(b) *Disclosure of information.* Any information obtained under this section by the Department of Labor shall be held confidential, and shall not be disclosed to any person, department, or agency except officials and employees of the Department of Labor whose duties require such information for the purposes specified in the request, and they may use it only for such purposes. The Department of Labor may use information obtained under this section to mail forms, instructions, and announcements to employers, plan sponsors and administrators, provided that the mailing is performed solely by the Department of Labor or in such manner as the Commissioner of Internal Revenue or his delegate agrees to in writing. Information obtained under this section may be published or disclosed in statistical form provided that such publication or disclosure does not reveal, directly or indirectly, the identity of any person or associate any information obtained under this section with any person.

(c) *Effective date.* This section shall be effective on October 31, 1974.

Because this Treasury decision constitutes a general statement of policy and establishes rules of Departmental practice and procedure, and because it is essential that rules relating to disclosure to the Department of Labor of certain information with respect to deferred compensation plans be in effect promptly, it is found that it is unnecessary to issue this Treasury decision with notice and public procedure thereon under subsection (b) of section 553 of title 5 of the United States Code or subject to the effective date limitation of subsection (d) of that section.

(Sec. 7805, Internal Revenue Code of 1954 (68A Stat. 917; 26 U.S.C. 7805))

[SEAL] DONALD C. ALEXANDER,
Commissioner of Internal Revenue.

Approved: October 25, 1974.

FREDERIC W. HICKMAN,
Assistant Secretary of the Treasury.

[FR Doc.74-25372 Filed 10-29-74;3:08 pm]

Title 32—National Defense

CHAPTER XIV—RENEGOTIATION BOARD

SUBCHAPTER B—RENEGOTIATION BOARD REGULATIONS UNDER THE 1951 ACT

PART 1466—TERMINATION OF RENEGOTIATION

Termination Date

This part is amended in the following respects:

§ 1466.1 [Amended]

1. Section 1466.1 *Statutory provision* is amended by deleting "June 30, 1974" in the last sentence of paragraph (c)(1) and inserting in lieu thereof "December 31, 1975."

§ 1466.2 [Amended]

2. Section 1466.2 *Definition of "termination date"* is amended by deleting "June 30, 1974" and inserting in lieu thereof "December 31, 1975."

(Sec. 109, 65 Stat. 22 (50 U.S.C.A.), App. Sec. 1219)

Dated: October 25, 1974.

W. S. WHITEHEAD,
Chairman.

[FR Doc.74-25326 Filed 10-30-74;8:45 am]

Title 39—Postal Service

CHAPTER I—U.S. POSTAL SERVICE

PART 243—CONDUCT OF OFFICES

Service of Process on Postal Premises

Regulations codified under Part 243 Conduct of Offices are amended in § 243.2 to add new paragraph (h) to authorize service of process on postal premises in matters involving personal affairs of employees, provided the service of process will not interfere with postal operations.

Accordingly, the following amendment is effective immediately:

In § 243.2 *Quarters*, new paragraph (h) is added, to read as follows:

§ 243.2 Quarters.

* * * * *

(h) *Service of process on postal premises.* Postmasters or other installation heads shall permit service on postal premises of civil and criminal process affecting employees in personal matters, when such service of process will not interfere with postal operations. Process servers should be directed to the postmaster's or installation head's office, where the employee will be called in and service made. Section 262.8 of this chapter contains rules regarding compliance with subpoena duces tecum, court orders, and summonses where official business or official records are involved.

(39 U.S.C. 401)

ROGER P. CRAIG,
Deputy General Counsel.

[FR Doc.74-25335 Filed 10-30-74;8:45 am]

Title 41—Public Contracts and Property Management

CHAPTER 8—VETERANS ADMINISTRATION

PROPOSED CONTRACTS AND AGREEMENTS FOR LEGAL REVIEW

Miscellaneous Amendments to Chapter

Chapter 8 of Title 41, Code of Federal Regulations is amended as set forth below. Subpart 8–1.4 revised to provide for the submission of various categories of proposed contracts and agreements for legal review by the General Counsel prior to execution. Section 8–2.201 (h) and (i) and 8–3.101(c) revoked as the requirements of these sections relating to the review by the General Counsel is now contained in Subpart 8–1.4. Section 8–2.407–1 revised to provide for a teletype submission to the Director, Supply Service, prior to awards of a contract (excluding construction) for an actual or estimated amount of $200,000 or more. In addition, organizational titles and cross-references have been updated and minor editorial changes have been made to reflect agency policy of using precise terms denoting gender.

It is the general policy of the Veterans Administration to allow time for interested parties to participate in the rule making process (§ 1.12, Title 38, Code of Federal Regulations). However, the amendments herein concern agency procedures and practices. Therefore, the public rulemaking process is deemed unnecessary in this instance.

PART 8–1—GENERAL

1. Sections 8–1.403–51 through 8–1.403–55 are added to read as follows:

§ 8–1.403 Requirements to be met before entering into contracts.

§ 8–1.403–51 Legal review.

(a) The following categories of proposed contracts and agreements will be reviewed and concurred in by the General Counsel prior to execution:

(1) All fixed-price contracts involving $200,000 or more in either appropriated or nonappropriated funds and indefinite quantity contracts where expenditures of $200,000 or more can reasonably be expected.

(2) All negotiated contracts which it is anticipated will ultimately involve the expenditure of $100,000 or more in either appropriated or nonappropriated funds.

(3) All proposed agreements and contracts coming within the purview of one or more of the following:

(i) Contracts for insurance.

(ii) Utility connection agreements involving $50,000 or more.

(iii) Utility service agreements involving $50,000 or more.

(iv) Contracts for management services involving $50,000 or more.

(v) Contracts for research or research and development involving $50,000 or more.

(vi) Automatic data processing equipment, when purchased from other than a Federal Supply Service contract, involving $50,000 or more.

(vii) All contracts for scarce medical specialist services.

(viii) All contracts for the mutual use, or exchange of use, of specialized medical resources.

(ix) Agreements with other Federal agencies involving the expenditures of Veterans Administration funds of $5,000 or more.

(4) All proposed letter contracts and ensuing formal contracts involving expenditures of $5,000 or more.

(5) Any proposed agreement that is unique, novel or unusual.

(b) The review and concurrence of the General Counsel is also required for proposed change orders (including Proceed Orders), final decisions or settlement agreements by contracting officers imposing additional liability upon the Government amounting to 10 percent of the amount originally obligated or $10,000, whichever is greater.

(c) In addition to the requirements of paragraphs (a) and (b) of this section, the following require review and concurrence of the General Counsel:

(1) Changes or revisions to all contract clauses.

(2) Changes or revisions to prescribed Veterans Administration contract forms.

(d) Excluded from these legal review requirements are:

(1) Agreements, licenses, easements, or deeds dealing with management, sale, or lease of properties acquired by the Veterans Administration as a result of liquidation of guaranteed, direct, acquired or vendee loans.

(2) Orders or contracts for procurement of leased telecommunications systems, letter orders to GSA (General Services Administration) for services on ARS (Federal Telecommunications System-Advanced Record System), installation of and changes to telephone PBX systems at individual Veterans Administration locations or orders issued under GSA area-wide contracts with the American Telephone and Telegraph Company and local telephone companies.

§ 8–1.403–52 Processing for legal review.

(a) *Department of Medicine and Surgery field stations, VA Marketing Center, VA Supply Depots.* (1) Proposed contracts or agreements specified in paragraph (a) (1), (2), (3) (iii) through (vi), (4) and (5) of § 8–1.403–51 will be forwarded by the contracting officer directly to the Director, Supply Service. The Director, Supply Service, will review the submissions and forward them directly to the General Counsel.

(2) Proposed sharing agreements and contracts for specialized medical services specified in paragraph (a) (3) (vii) and (viii) of § 8–1.403–51 will be forwarded to Central Office in accordance with § 8–3.204(d) for review and submission to the General Counsel.

(3) Proposed interagency agreements specified in paragraph (a) (3) (ix) of § 8–1.403–51 will be forwarded by the approving official to the Director, Supply Service. The Director, Supply Service, will review the submissions and forward them directly to the General Counsel.

(4) Proposed utility connection agreements specified in paragraph (a) (3) (ii) of § 8–1.403–51 will be forwarded by the contracting officer directly to the Director, Engineering Service. The Director, Engineering Service, will review the submissions and forward them to the General Counsel through the Assistant Administrator for Construction.

(5) Proposed change order specified in paragraph (b) of § 8–1.403–51 will be forwarded by the contracting officer directly to the Director, Engineering Service. The Director, Engineering Service, will review the submissions and forward them to the General Counsel.

(6) Proposed final decisions or settlement agreements specified in paragraph (b) of § 8–1.403–51 will be forwarded by the contracting officer directly to the Director, Supply Service. The Director, Supply Service, will review the submissions and forward them to the General Counsel.

(7) Proposed revisions to contract clauses specified in paragraph (c) of § 8–1.403–51 will be forwarded by the contracting officer directly to the Director, Supply Service. If concurred in, the Director, Supply Service, will forward them to the General Counsel.

(b) *Department of Veterans Benefits field stations.* (1) All proposed State reimbursement contracts and Guidance Center and Vocational Rehabilitation contracts which are anticipated to ultimately involve the expenditure of $100,000 or more, will be forwarded by the contracting officer directly to the Director, Education and Rehabilitation Service, for review and approval. The Director, Education and Rehabilitation Service, will review the submissions and forward them to the General Counsel.

(2) Any other proposed agreement or contract specified in paragraph (a) of § 8–1.403–51 will be forwarded by the station Director to the appropriate Area Field Director for coordination with Director(s) of the concerned service(s) and submission to the General Counsel.

(3) Any other element of contracting falling within paragraphs (b) and (c) of § 8–1.403–51 will be processed in accordance with paragraph (b) (2) of this section.

(c) *Central Office.* Any element of contracting prescribed for legal review in § 8–1.403–51 originating in Central Office will be submitted for legal review by the contracting officer, or approving official in the case of agreements with other Government agencies, in accordance with department and staff office instructions.

§ 8–1.403–53 Documents to be submitted for review.

The following documents are to be submitted:

(a) For proposed construction contracts, a copy of all solicitation documents, excluding drawings. These documents will be submitted no later than at the time they are furnished to prospective bidders. Where feasible, these documents should be submitted for review prior to the time they are furnished to prospective bidders.

(b) For sharing agreements and scarce medical specialist contracts, the documents referred to in § 8–3.204(d).

(c) For all other proposed contracts and agreements, a copy of the documents to be used in the solicitation and/or award of contract, including any other documents which support the proposed procurement action, e.g., determination and findings in the case of negotiated procurement. Solicitation documents (e.g., IFB's, RFP's) will be submitted no later than at the time they are mailed to prospective bidders. Where feasible, these documents should be submitted for review prior to the time they are mailed to prospective bidders.

§ 8–1.403–54 Certification by reviewing official.

In submitting proposed agreements or contracts received from field stations to the General Counsel, the Central Office reviewing officials will state on the transmittal memorandum or within the file that the proposal conforms to the Federal Procurement Regulations and Veterans Administration Procurement Regulations.

§ 8–1.403–55 Results of General Counsel's review.

(a) Upon completion of the review, the General Counsel will advise the appropriate Central Office activity or contracting officers as to whether the proposal was approved as submitted or provide them with the recommended changes. The appropriate Central Office activity will advise the contracting officer as to whether (1) his submission was approved as is, or (2) provide him a copy of the changes required. Where changes are required, the contracting officer will take immediate action to amend the solicitation document.

(b) The General Counsel's review will be completed as expeditiously as possible, with due regard to those procurement actions where circumstances dictate an unusually short period for completing procurement action.

PART 8–2—PROCUREMENT BY FORMAL ADVERTISING

2. In § 8–2.201 paragraphs (h) and (i) are revoked.

§ 8–2.201 Preparation of invitations for bids.

* * * * *

(h) [Revoked]

(i) [Revoked]

3. In § 8–2.402, paragraph (a) is revised to read as follows:

§ 8–2.402 Opening bids.

(a) The contracting officer shall serve as, or designate, a bid opening officer, and shall also designate a recorder.

* * * * *

4. In § 8–2.404–2, paragraph (b) is revised to read as follows:

§ 8–2.404–2 Rejection of individual bids.

* * * * *

(b) Questions involving the responsiveness of a bid which cannot be resolved by the contracting officer may be submitted directly to the Comptroller General, accompanied by a copy of the pertinent documents. A copy of each submission will be forwarded to the appropriate Director, Field Operations (134).

5. In § 8–2.406–3, paragraphs (b) and (c) are revised to read as follows:

§ 8–2.406–3 Other mistakes disclosed before award.

* * * * *

(b) When a bidder alleges a mistake in his or her bid prior to award, the contracting officer will, after complying with the provisions of FPR 1–2.406–3, submit the complete file to the Director, Supply Service, for an administrative determination. Based upon the evidence submitted, the Director, Supply Service, will determine the action to be taken by the contracting officer. This determination will, prior to its release to the contracting officer, be submitted to the General Counsel for approval. Pending receipt of the determination no award shall be made.

(c) When the Director, Supply Service, based on the evidence submitted, believes that the case should be submitted to the Comptroller General for decision, he/she will prepare the submission and forward it to the Comptroller General. The decision of the Comptroller General will be furnished to the contracting officer by the Director, Supply Service. A copy of each such decision will be furnished to the General Counsel.

6. In § 8–2.407–1, paragraphs (a) and (b) and the introductory portion of (c) preceding subparagraph (1) are revised to read as follows:

§ 8–2.407 Award.

§ 8–2.407–1 General.

(a) Contracting officers will, prior to award of a contract for the purchase of a firm or indefinite quantity of supplies, equipment or services (excluding construction) at an actual or estimated cost of $200,000 or more, forward to the Director, Supply Service:

(1) By teletype on routine awards (no exceptions, protests or mistakes, etc.):

(i) Name and address of proposed awardee.

(ii) Amount of contract.

(iii) Statement of clean bid (no exceptions, protests or mistakes, etc.)

(iv) Contracting officer's determination of bidder's responsibility (history of performance with the Veterans Administration).

(2) On other than routine awards:

(i) A copy of the appropriate specification.

(ii) A copy of each bid received including any correspondence accompanying a bid.

(iii) Copies of correspondence received in lieu of a bid.

(iv) A copy of the abstract.

(v) Contracting officer's determination of bidder's responsibility.

(vi) Statement as to proposed inspection and testing to assure compliance with specifications.

(vii) Contracting officer's analysis of bids received and his/her determination as to the award.

(b) The Director, Supply Service, on completion of his/her review, will inform the contracting officer whether an award should or should not be made. In the event an award is not recommended, the specific reason for such a decision will be furnished the contracting officer.

(c) Multiple bids submitted by one individual on his/her own behalf or on behalf of two or more companies, or by two or more affiliated companies, may be considered in making an award, provided the bids were not submitted:

* * * * *

PART 8–3—PROCUREMENT BY NEGOTIATION

7. In § 8–3.101, paragraph (c) is revoked.

§ 8–3.101 General requirements for negotiation.

* * * * *

(c) [Revoked]

PART 8–7—CONTRACT CLAUSES

8. Section 8–7.101 is revised to read as follows:

§ 8–7.101 Applicability.

(a) Additional clauses which implement or supplement those in FPR 1–7.1 and this subpart may be developed by the contracting officer when deemed essential to the procurement of Veterans Administration requirements. Such clauses will be processed for legal review in accordance with § 8–1.403–52.

(b) Clauses inconsistent with those in FPR 1–7.1 and this subpart, but considered essential to the procurement of Veterans Administration requirements, may be used as provided in the deviation procedure set forth in § 8–1.109.

(c) As prescribed forms may not be altered, except when specifically authorized, clauses used under the provisions of paragraphs (a) and (b) of this section will be included either in the schedule or continuation sheets or in supplementary general provisions.

9. Section 8–7.101–5 is renumbered 8–7.102–5 to conform to the FPR and paragraph (a) is revised to read as follows:

§ 8–7.102 Required clauses.

§ 8–7.102–5 Inspection.

(a) Contracts for property, other than packing house and dairy products and fresh and frozen fruits and vegetables will contain the following clause as an amendment to SF 32:

Rejected goods will be held subject to Contractor's order for not more than 15 days, after which the rejected merchandise will be returned to the Contractor's address at his/her risk and expense. Expenses incident to the examination and testing of materials or supplies which have been rejected will be charged to the Contractor's account. (Clause 5b, General Provisions SF 32 is amended accordingly.)

* * * * *

10. Section 8–7.150–2 is revised to read as follows:

§ 8–7.150–2 Purchases for patients using Government funds and/or personal funds of patients.

When contracts are for items to be purchased from both Government funds and personal funds of patients, the following clause will be included as a part of the Federal, State, and local tax clause in FPR 1–11.4.

SALES OR USE TAXES

Any article purchased from this contract, payable from personal funds of patients, will be subject to any applicable sales or use tax levied thereon by any State, or by duly constituted taxing authority therein having jurisdiction to levy such a tax; the total amount of the tax applicable to such purchase payable from personal funds of patients will be computed on the total amount of the order and will be shown as a separate item on the purchsase order and invoice. The bidder shall identify the applicable taxes and rates in his/her bid.

11. In § 8–7.150–4, paragraph (b) is revised to read as follows:

§ 8–7.150–4 Estimated quantities for requirements contracts.

* * * * *

(b) The following clause will be used for general equipment, supplies and services.

ESTIMATED QUANTITIES

As it is impossible to determine the exact quantities that will be required during the contract term, each bidder whose bid is accepted wholly or in part will be required to deliver all articles or services that may be ordered during the contract term, except as he/she otherwise indicates in his/her bid and except as otherwise provided herein. Bids will be considered if made with the proviso that the total quantities delivered shall not exceed a certain specified quantity. Bids offering less than 75 percent of the estimated requirement or which provide that the Government shall guarantee any definite quantity, will not be considered. The fact that quantities are estimated shall not relieve the Contractor from filling all orders placed under this contract to the extent of his/her obligation. Also, the Veterans Administration shall not be relieved of its obligation to order from the Contractor all articles or services that may, in the judgment of the ordering officer, be needed except that in the public exigency procurement may be made without regard to this contract.

When invitations for bids will result in Decentralized Contracts, the follow-

ing will be included as a part of the above provision:

It is further provided that any item covered by this contract, required for delivery to a Veterans Administration supply depot may at the option of the Veterans Administration be procured without regard to this contract. The bidder or offeror also agrees that any contract made as a result of this invitation for bid or request for proposal will not be mandotory on the Veterans Administration for any purchase transaction of $50 or less; the contractor may, however, at his/her option accept such orders. Failure to return such orders by mailing or delivering it to the ordering office within 3 working days after receipt, shall indicate acceptance of the order and all provisions of the contract shall apply.

* * * * *

12. In § 8–7.150–5, paragraph (a) is revised to read as follows:

§ 8–7.150–5 Fixed-price service contracts.

(a) Fixed-price negotiated or advertised service contracts, other than architect-engineer and ambulance service contracts, will include the following clause:

CONTRACTOR'S RESPONSIBILITIES

The Contractor shall obtain all necessary licenses and/or permits required to perform this work. He/she shall take all precautions necessary to protect persons and property from injury or damage during the performance of this contract. He/she shall be responsible for any injury to himself/herself, his/her employees, or others, as well as for any damage to personal or public property that occurs during the performance of this contract that is caused by his/her or his/her employees' fault or negligence.

* * * * *

PART 8–52—CONTRACT ADMINISTRATION

13. Section 8–52.101 is revised to read as follows:

§ 8–52.101 Scope.

This subpart applies to all contracts, whether advertised or negotiated. (See § 8–1.403–52 for requirements for legal review of certain contract administration actions.)

14. In § 8–52.105, paragraph (a) is revised to read as follows:

§ 8–52.105 Representatives of contracting officers.

In carrying out the responsibilities of § 8–51.101, the Contracting Officer may designate another Government Contracting Officer, or other Government employees, or another contractor:

(a) To furnish technical guidance and advice or generally supervise the work performed under the contract. Such designations will be in writing and will define the scope and limitation of the representative's authority; and will be addressed to the designee with a copy to be forwarded to the contractor except as indicated in § 8–52.106. Representatives will not be authorized to make any commitments or changes which will affect the price, quantity, quality or delivery terms. (All changes to a contract must be authorized by a Contracting Officer acting within the scope of his/her authority.)

* * * * *

15. In § 8–52.106, the introductory portion of paragraph (a) preceding subparagraph (1) and paragraphs (c) and (e) are revised to read as follows:

§ 8–52.106 Representatives of contracting officers; receipt of equipment, supplies, and nonpersonal services.

(a) Except as provided in paragraphs (b), (c), and (d) of this section, any contracting officer may, without prior notification to the contractor or vendor, designate the Chief, Storage and Distribution Section, or other competent personnel, to represent him/her in receiving and inspecting supplies, equipment and services at his/her station. Duties such as, but not limited to, the following will be performed by these designees:

* * * * *

(c) The Chief, Stock Control Division, VA Supply Depot, Hines, Ill., is hereby designated as the representative of each contracting officer and purchasing agent of the various marketing divisions of the VA Marketing Center, Hines, Ill., for the purpose of accepting, on behalf of the Veterans Administration, items purchased for stock. The Chief, Stock Control Division, may designate one or more employees of the Incoming Property Section, Supply Control Division, to represent him/her and authority is hereby delegated to such designees to accept such property on behalf of the Veterans Administration. Designations will be confined to those employees to whom such responsibility has been assigned by their position descriptions. The Chief, Fiscal Services, will be furnished a list of such designees. Where inspection for compliance with specifications, purity, quality, or other element must be made by the Service and Reclamation Division or other testing agency, acceptance will be contingent upon receipt of a properly prepared inspection report.

* * * * *

(e) The Chief of each Service and Reclamation Division may designate one or more employees of his/her division to represent him/her and authority is hereby delegated to such designees to perform the inspection functions set forth in paragraph (d) of this section. Each such designation will be in writing with a copy furnished to the contracting officer or purchasing agent for filing in the appropriate contract file.

16. In § 8–52.109, paragraph (a) is revised to read as follow:

§ 8–52.109 Assistance—General Counsel.

(a) In the administration of a contract, many problems can and do arise that make the advice and assistance of the General Counsel either desirable or necessary. The final decision as to the action to be taken, however, must be made by the Contracting Officer in each instance. To reduce to the absolute minimum the possibility of litigation resulting from his/her decision, the Contracting Officer shall, except as provided in paragraphs (b) and (c) of this section, submit the problem through channels in sufficient detail to the general Counsel for advice or assistance.

* * * * *

(72 Stat. 1114, sec. 205(c) 63 Stat. 390; 38 U.S.C. 210, 40 U.S.C. 486(c))

These VA Regulations are effective October 31, 1974.

Approved: October 24, 1974.

[SEAL] R. L. ROUDEBUSH,
Administrator.

[FR Doc.74–25341 Filed 10–30–74;8:45 am]

PART 8–26—CONTRACT MODIFICATIONS

Novation and Change of Name Agreements

Chapter 8 of Title 41, Code of Federal Regulations, is amended as set forth below. Subpart 8–26.4 is added to provide for the submission of novation and change of name agreements for legal review by the General Counsel prior to execution. Subpart 8–52.2 is revoked. Material formerly in this subpart is now adequately covered in Subpart 1–26.4 of the Federal Procurement Regulations.

It is the general policy of the Veterans Administration to allow time for interested parties to participate in the rulemaking process (§ 1.12, Title 38, Code of Federal Regulations). However, the amendment herein concerns agency procedures and practices. Therefore, the public rulemaking process is deemed unnecessary in this instance.

1. A new Subpart 8–26.4 is added to read as follows:

Subpart 8–26.4—Novation and Change of Name Agreements

§ 8–26.404 Processing novation and change of name agreements.

Prior to execution of the agreement, the contracting officer will forward the agreement and related documents to the Office of General Counsel for review as to legal sufficiency. The documents will be submitted through the same channels as those prescribed for legal review of contracts in § 8–1.403–52.

Subpart 8–52.2 [Revoked]

2. In Part 8–52, Subpart 8–52.2, Novation Agreements and Change of Name Agreements, is revoked.

(72 Stat. 1114, sec. 205(c), 63 Stat. 390; (38 U.S.C. 210, 40 U.S.C. 486(c)))

This regulation and the revocation of Subpart 8–52.2 are effective October 31, 1974.

Approved: October 24, 1974.

[SEAL] R. L. ROUDEBUSH,
Administrator.

[FR Doc.74–25342 Filed 10–30–74;8:45 am]

Title 45—Public Welfare

CHAPTER II—SOCIAL AND REHABILITATION SERVICE (ASSISTANCE PROGRAMS), DEPARTMENT OF HEALTH, EDUCATION, AND WELFARE

PART 220—SERVICE PROGRAMS FOR FAMILIES AND CHILDREN: TITLE IV PARTS A AND B OF SOCIAL SECURITY ACT

PART 233—COVERAGE AND CONDITIONS OF ELIGIBILITY IN PUBLIC ASSISTANCE PROGRAMS

Federal Financial Participation; Correction

FR Doc. 74-3587, published at page 5316 in the issue dated Tuesday, February 12, 1974, implemented section 403(a)(5) of the Social Security Act as amended by section 301(c) of Pub. L. 92-512, to provide, in § 233.120(b)(2) of Chapter II, Title 45 of the Code of Federal Regulations, that Federal sharing in emergency services shall be at the 50 percent rate. However, similar references in § 220.61(f)(1) were inadvertently omitted.

Accordingly § 220.61(f)(1) of Chapter II, Title 45 of the Code of Federal Regulations is corrected as follows:

§ 220.61 Federal financial participation; AFDC.

* * * * *

(f) *Rates of Federal financial participation.* (1)(i) Federal financial participation at the rate of 85 percent for the fiscal year ending June 30, 1969, and at the 75 percent rate for subsequent fiscal years is available for the service costs identified in paragraphs (d) and (e) of this section; and at the rate of 75 percent for all expenses related to training and staff development; and at the 50 percent rate for emergency services.

(ii) With respect to Puerto Rico, the Virgin Islands, and Guam, the Federal share:

(*a*) For services and training and staff development for the fiscal year ending June 30, 1969, and subsequent years, is 60 percent, except 50 percent for emergency assistance in the form of services.

(*b*) For family planning services and referral for participation under the Work Incentive Program for any fiscal year beginning on or after July 1, 1967 to:

(*1*) Puerto Rico shall not exceed $2 million.

(*2*) The Virgin Islands shall not exceed $65,000.

(*3*) Guam shall not exceed $90,000.

* * * * *

Approved: October 24, 1974.

THOMAS S. MCFEE,
Deputy Assistant Secretary for Management Planning and Technology.

[FR Doc.74-25356 Filed 10-30-74;8:45 am]

Title 49—Transportation

CHAPTER V—NATIONAL HIGHWAY TRAFFIC SAFETY ADMINISTRATION, DEPARTMENT OF TRANSPORTATION

[Docket No. 74-39; Notice 1]

PART 571—FEDERAL MOTOR VEHICLE SAFETY STANDARDS

Seat Belt Interlock Option

This notice amends Standard No. 208, *Occupant crash protection*, 49 CFR 571.208, by eliminating the ignition interlock. Parallel changes are made to the passive seat belt provisions (S4.5.3) and the seat belt assembly requirements (S7.) of the standard.

This amendment is responsive to recently-enacted legislation which prohibits, after February 25, 1975, any Federal motor vehicle safety standard that requires or provides for use of a safety belt interlock system or a "continuous buzzer" warning. Pub. L. 93-492; section 109 (Oct. 28, 1974). The legislation further specifies that lap and shoulder belt assemblies shall be installed until the NHTSA undertakes further rulemaking on alternative systems. The NHTSA concludes that immediate action to delete the interlock option conforms to the intent of the legislation. Accordingly, S4.1.2.3, S4.5.3, and S7.4 have been modified as necessary to specify seat belt assemblies without an interlock that inhibits operation of the vehicle engine.

The legislation does not list the exact specifications of the warning system which will replace the "continuous buzzer" after 120 days, but it restricts the buzzer portion of any future warning to an 8-second period following operation of the ignition. Because the legislation leaves considerable regulatory discretion concerning warning systems, and a new system may require components not presently in manufacturers' inventories, the NHTSA finds it necessary and desirable to propose the new requirements in a separate notice, permitting opportunity for consideration and submission of comments by interested persons. Final action will be taken by December 27, 1974, to specify a new warning system as required by the statute.

In consideration of the foregoing, Standard No. 208 (49 CFR 571.208) is amended as follows:

1. S4.1.2.3 is amended to read:

S4.1.2.3 *Third option—lap and shoulder belt protection system with belt warning.*

S4.1.2.3.1 Except for convertibles and open-body vehicles, the vehicle shall—

(a) At each front outboard designated seating position have a seat belt assembly that conforms to S7.1 and S7.2 of this standard, and a seat belt warning system that conforms to S7.3. The belt assembly shall be either a Type 2 seat belt assembly with a nondetachable shoulder belt that conforms to Standard No. 209 (§ 571.209), or a Type 1 seat belt assembly such that with a test device restrained by the assembly the vehicle meets the frontal crash protection requirements of S5.1 in a perpendicular impact.

(b) At any center front designated seating position, have a Type 1 or Type 2 seat belt assembly that conforms to Standard No. 209 (§ 571.209) and to S7.1 and S7.2 of this standard, and a seat belt warning system that conforms to S7.3; and

(c) At each other designated seating position, have a Type 1 or Type 2 seat belt assembly that conforms to Standard No. 209 (§ 571.209) and S7.1 and S7.2 of this standard.

S4.1.2.3.2 Convertibles and open-body type vehicles shall at each designated seating position have a Type 1 or Type 2 seat belt assembly that conforms to Standard No. 209 (§ 571.209) and to S7.1 and S7.2 of this standard, and at each front designated seating position have a seat belt warning system that conforms to S7.3.

2. S4.5.3.3 is amended by the addition of "and" at the end of paragraph (a), the deletion of all of S4.5.3.3 after the semicolon in (b), and by the replacement of that semicolon with a period.

3. S7.3 is amended to read as follows:

S7.3 *Seat belt warning system.* The following provisions shall apply to all seat belt assemblies provided in accordance with S4.

4. S7.3.5 is amended by deleting "with interlock systems" in the first paragraph and by revising S7.3.5.4 to read:

S7.3.5.4 Notwithstanding the other provisions of S7.3, the warning system shall activate whenever the ignition switch is in the "start" position and the operation of the belt system at each occupied front outboard designated seating position has not been performed after the occupant is seated and condition (a) or (b) exists. Belt operation for the purpose of this requirement shall be, at the manufacturer's option, either the extension of the belt assembly at least 4 inches from its stowed position, or the fastening of the belt latch mechanism.

(a) A person of at least the weight of a 5th-percentile adult female is seated at the driver's seating position.

(b) A person of at least the weight of a 50th-percentile adult male is seated at the driver's seating position and a person of at least the weight of a 50th-percentile 6-year-old child is seated at the right front seating position.

5. S7.4 is revoked.

Effective date: October 29, 1974. Because this amendment relieves a restriction and responds to a Congressional mandate expressed in the Motor Vehicle and Schoolbus Safety Amendments of

1974, the National Highway Traffic Safety Administration finds, for good cause shown, that notice and public procedure hereon are impracticable and unnecessary, and that an immediate effective date is in the public interest.

(Sec. 103, 119, Pub. L. 89-563, 80 Stat. 718 (15 U.S.C. 1392, 1407); Sec. 109, 111 Pub. L. 93-492; delegation of authority at 49 CFR 1.51)

Issued on October 29, 1974.

JAMES B. GREGORY,
Administrator.

[FR Doc.74-25400 Filed 10-29-74;9:58 am]

CHAPTER X—INTERSTATE COMMERCE COMMISSION

SUBCHAPTER A—GENERAL RULES AND REGULATIONS

[S.O. 1184, Amdt. 1]

PART 1033—CAR SERVICE

Central Iowa Railway Co.

At a session of the Interstate Commerce Commission, Railroad Service Board, held in Washington, D.C., on the 22nd day of October 1974.

Upon further consideration of Service Order No. 1184 (39 FR 17321), and good cause appearing therefor:

It is ordered, That: § *1033.1184 Service Order No. 1184* (Central Iowa Railway Company authorized to operate over tracks of Chicago, Rock Island and Pacific Railroad Company) be, and it is hereby, amended by substituting the following paragraph (e) for paragraph (e) thereof:

(e) *Expiration date.* The provisions of this order shall expire at 11:59 p.m., April 30, 1975, unless otherwise modified, changed, or suspended by order of this Commission.

Effective date. This amendment shall become effective at 11:59 p.m., October 31, 1974.

(Secs. 1, 12, 15, and 17(2), 24 Stat. 379, 383, 384, as amended; 49 U.S.C. 1, 12, 15, and 17(2). Interprets or applies Secs. 1(10-17), 15(4), and 17(2), 40 Stat. 101, as amended, 54 Stat. 911; 49 U.S.C. 1(10-17), 15(4), and 17(2))

It is further ordered, That a copy of this amendment shall be served upon the Association of American Railroads, Car Service Division, as agent of all railroads subscribing to the car service and car hire agreement under the terms of that agreement, and upon the American Short Line Railroad Association; and that notice of this amendment be given to the general public by depositing a copy in the Office of the Secretary of the Commission at Washington, D.C., and by filing it with the Director, Office of the Federal Register.

By the Commission, Railroad Service Board.

[SEAL] ROBERT L. OSWALD,
Secretary.

[FR Doc.74-25394 Filed 10-30-74;8:45 am]

[S.O. 1159, Amdt. 2]

PART 1033—CAR SERVICE

Chicago and North Western Transportation Co.

At a session of the Interstate Commerce Commission, Railroad Service Board, held in Washington, D.C., on the 22nd day of October 1974.

Upon further consideration of Service Order No. 1159 (38 FR 30559, and 39 FR 15131), and good cause appearing therefor:

It is ordered, That: § 1033.1159 *Service Order No. 1159* (Chicago and North Western Transportation Company authorized to operate over tracks of Chicago, Milwaukee, St. Paul and Pacific Railroad Company) be, and it is hereby, amended by substituting the following paragraph (e) for paragraph (e) thereof:

(e) *Expiration date.* The provisions of this order shall expire at 11:59 p.m., April 30, 1975, unless otherwise modified, changed, or suspended by order of this Commission.

Effective date. This amendment shall become effective at 11:59 p.m., October 31, 1974.

(Secs. 1, 12, 15, and 17(2), 24 Stat. 379, 383, 384, as amended; 49 U.S.C. 1, 12, 15, and 17(2). Interprets or applies Secs. 1(10-17), 15(4), and 17(2), 40 Stat. 101, as amended, 54 Stat. 911; 49 U.S.C. 1(10-17), 15(4), and 17(2))

It is further ordered, That a copy of this amendment shall be served upon the Association of American Railroads, Car Service Division, as agent of all railroads subscribing to the car service and car hire agreement under the terms of that agreement, and upon the American Short Line Railroad Association; and that notice of this amendment be given to the general public by depositing a copy in the Office of the Secretary of the Commission at Washington, D.C., and by filing it with the Director, Office of the Federal Register.

By the Commission, Railroad Service Board.

[SEAL] ROBERT L. OSWALD,
Secretary.

[FR Doc.74-25395 Filed 10-30-74;8:45 am]

[S.O. 1158, Amdt. 2]

PART 1033—CAR SERVICE

Chicago and North Western Transportation Co. Authorized to Operate Over Tracks of Union Pacific Railroad Co.

At a session of the Interstate Commerce Commission, Railroad Service Board, held in Washington, D.C., on the 22d day of October 1974.

Upon further consideration of Service Order No. 1158 (38 FR 30001, and 39 FR 15130), and good cause appearing therefor:

It is ordered, That: § 1033.1584 Service Order No. 1158 (Chicago and North Western Transportation Company authorized to operate over tracks of Union Pacific Railroad Company) be, and it is hereby, amended by substituting the following paragraph (e) for paragraph (e) thereof:

(e) *Expiration date.* The provisions of this order shall expire at 11:59 p.m., January 31, 1975, unless otherwise modified, changed, or suspended by order of this Commission.

Effective date. This amendment shall become effective at 11:59 p.m., October 31, 1974.

(Secs. 1, 12, 15, and 17(2), 24 Stat. 379, 383, 384, as amended; (49 U.S.C. 1, 12, 15, 17(2)). Interprets or applies secs. 1(10-17), 15(4), 17(2), 40 Stat. 101, as amended, 54 Stat. 911; (49 U.S.C. 1(10-17), 15(4), 17(2)))

It is further ordered, That a copy of this amendment shall be served upon the Association of American Railroads, Car Service Division, as agent of all railroads subscribing to the car service and car hire agreement under the terms of that agreement, and upon the American Short Line Railroad Association; and that notice of this amendment be given to the general public by depositing a copy in the Office of the Secretary of the Commission at Washington, D.C., and by filing it with the Director, Office of the Federal Register.

By the Commission, Railroad Service Board.

[SEAL] ROBERT L. OSWALD,
Secretary.

[FR Doc.74-25382 Filed 10-30-74;8:45 am]

[S.O. 1196, Amdt. 1]

PART 1033—CAR SERVICE

Duluth, Missabe and Iron Range Railway Co. Authorized To Operate Over Tracks of Soo Line Railroad Co.

At a session of the Interstate Commerce Commission, Railroad Service Board, held in Washington, D.C., on the 22d day of October 1974.

Upon further consideration of Service Order No. 1196 (39 FR 33001), and good cause appearing therefor:

It is ordered, That: § 1033.1196 *Service Order No. 1196* Duluth, Missabe and Iron Range Railway Company authorized to operate over tracks of Soo Line Railroad Company be, and it is hereby, amended by substituting the following paragraph (d) for paragraph (d) thereof:

(d) *Expiration date.* The provisions of this order shall expire at 11:59 p.m., April 30, 1975, unless otherwise modified, changed, or suspended by order of this Commission.

Effective date. This amendment shall become effective at 11:59 p.m., October 31, 1974.

(Secs. 1, 12, 15, 17(2), 24 Stat. 379, 383, 384, as amended; (49 U.S.C. 1, 12, 15, 17(2)). Interprets or applies secs. 1(10–17), 15(4), 17(2), 40 Stat. 101, as amended, 54 Stat. 911; (49 U.S.C. 1(10–17), 15(4), 17(2)))

It is further ordered, That a copy of this amendment shall be served upon the Association of American Railroads, Car Service Division, as agent of all railroads subscribing to the car service and car hire agreement under the terms of that agreement, and upon the American Short Line Railroad Association; and that notice of this amendment be given to the general public by depositing a copy in this Office of the Secretary of the Commission at Washington, D.C., and by filing it with the Director, Office of the Federal Register.

By the Commission, Railroad Service Board.

[SEAL] ROBERT L. OSWALD, *Secretary.*

[FR Doc.74-25381 Filed 10-30-74;8:45 am]

[Rev. S.O. 1171, Amdt. 1]

PART 1033—CAR SERVICE

Return of Hopper Cars

OCTOBER 25, 1974.

At a session of the Interstate Commerce Commission, Railroad Service Board, held in Washington, D.C., on the 22nd day of October 1974.

Upon further consideration of revised Service Order No. 1171 (39 FR 1171, and 20207) and good cause appearing therefor:

It is ordered, That: § 1033.1171 *Revised Service Order No. 1171* (Regulations for return of hopper cars) be, and it is hereby, amended by substituting the following paragraph (g) for paragraph (g) thereof:

(g) *Expiration date.* This order shall expire at 11:59 p.m., April 30, 1975, unless otherwise modified, changed, or suspended by order of this Commission.

Effective date. This amendment shall become effective at 11:59 p.m., October 31, 1974.

(Secs. 1, 12, 15, and 17(2), 24 Stat. 379, 383, 384, as amended; 49 U.S.C. 1, 12, 15, and 17(2). Interprets or applies Secs. 1(10–17), 15(4), and 17(2), 40 Stat. 101, as amended, 54 Stat. 911; 49 U.S.C. 1(10–17), 15(4), and 17(2))

It is further ordered, That copies of this amendment shall be served upon the Association of American Railroads, Car Service Division, as agent of all railroads subscribing to the car service and car hire agreement under the terms of that agreement, and upon the American Short Line Railroad Association; and that notice of this amendment be given to the general public by depositing a copy in the Office of the Secretary of the Commission at Washington, D.C., and by filing it with the Director, Office of the Federal Register.

By the Commission, Railroad Service Board.

[SEAL] ROBERT L. OSWALD, *Secretary.*

[FR Doc.74-25393 Filed 10-30-74;8:45 am]

Title 24—Housing and Urban Development

CHAPTER X—FEDERAL INSURANCE ADMINISTRATION, DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT

SUBCHAPTER B—NATIONAL FLOOD INSURANCE PROGRAM

[Docket No. FI-388]

PART 1914—AREAS ELIGIBLE FOR THE SALE OF INSURANCE

Status of Participating Communities

Section 1914.4 of Part 1914 of Subchapter B of Chapter X of Title 24 of the Code of Federal Regulations is amended by adding in alphabetical sequence a new entry to the table. In this entry, a complete chronology of effective dates appears for each listed community. Each date appearing in the fourth column of the table is followed by a designation which indicates whether the date signifies the effective date of the authorization of the sale of flood insurance in the area under the emergency or the regular flood insurance program. The entry reads as follows:

§ 1914.4 Status of participating communities.

State	County	Location	Effective date of authorization of sale of flood insurance for area	Hazard area identified	State map repository	Local map repository
*	*	*	*	*	*	*
Alabama	Bibb	West Blocton, town of	Oct. 24, 1974, Emergency	May 24, 1974		
Georgia	Gwinnett	Norcross, city of	do	Feb. 15, 1974		
Kentucky	Campbell	Wilder, town of	do	June 28, 1974		
Do	Metcalfe	Edmonton, city of	do	Mar. 8, 1974		
New Jersey	Cape May	Woodbine, borough of	do	Apr. 12, 1974		
New York	Rockland	Clarkstown, town of	do	May 24, 1974		
Oregon	Wasco	The Dalles, city of	do	June 14, 1974		
Do	Benton	Corvallis, city of	do	Feb. 22, 1974		
Pennsylvania	Beaver	Bridgewater, borough of	do	Apr. 12, 1974		
Do	Washington	Houston, borough of	do	Sept. 6, 1974		
Do	Northumberland	Mount Carmel, township of	do			
Do	Montgomery	Franconia, township of	do			
Virginia	Smyth	Marion, town of	do			
West Virginia	Fayette	Oak Hill, city of	do	Aug. 30, 1974		

(National Flood Insurance Act of 1968 (title XIII of the Housing and Urban Development Act of 1968), effective Jan. 28, 1969 (33 FR 17804, Nov. 28, 1968), as amended (secs. 408–410, Pub. L. 91–152, Dec. 24, 1969), (42 U.S.C. 4001–4127); and Secretary's delegation of authority to Federal Insurance Administrator, 34 FR 2680, Feb. 27, 1969) as amended 39 FR 2787, Jan. 24, 1974.

Issued: October 18, 1974.

GEORGE K. BERNSTEIN, *Federal Insurance Administrator.*

[FR Doc.74-25233 Filed 10-30-74;8:45 am]

[Docket No. FI-389]

PART 1914—AREAS ELIGIBLE FOR THE SALE OF INSURANCE

Status of Participating Communities

Section 1914.4 of Part 1914 of Subchapter B of Chapter X of Title 24 of the Code of Federal Regulations is amended by adding in alphabetical sequence a new entry to the table. In this entry, a complete chronology of effective dates appears for each listed community. Each date appearing in the fourth column of the table is followed by a designation which indicates whether the date signifies the effective date of the authorization of the sale of flood insurance in the area under the emergency or the regular flood insurance program. The entry reads as follows:

§ 1914.4 **Status of participating communities.**

State	County	Location	Effective date of authorization of sale of flood insurance for area	Hazard area identified	State map repository	Local map repository
*	*	*	*	*	*	*
Florida	Pinellas	Tarpon Springs, city of	July 24, 1970. Emergency May 14, 1971. Regular Sept. 15, 1972. Suspended Oct. 16, 1974. Reinstated	May 14, 1971		
Illinois	McHenry	Crystal Lake, city of	Oct. 21, 1974. Emergency	Mar. 22, 1974		
Louisiana	Jefferson Davis	Jennings, city of	do	Feb. 1, 1974		
New Jersey	Hunterdon	Delaware, township of	do	July 26, 1974		
New York	Dutchess	Poughkeepsie, town of	do	June 28, 1974		
Ohio	Sandusky and Huron.	Bellevue, city of	do			
Do	Butler	Fairfield, city of	do	Mar. 1, 1974		
Pennsylvania	Snyder	Middlecreek, township of	do			
Do	Lawrence	Pulaski, township of	do			
Tennessee	Roane	Unincorporated area	do			
Utah	Washington	Ivins, town of	do			

(National Flood Insurance Act of 1968 (title XIII of the Housing and Urban Development Act of 1968), effective Jan. 28, 1969 (33 FR 17804, Nov. 28, 1968), as amended (secs. 408–410, Pub. L. 91–152, Dec. 24, 1969), (42 U.S.C. 4001–4127); and Secretary's delegation of authority to Federal Insurance Administrator, 34 FR 2680, Feb. 27, 1969) as amended 39 FR 2787, Jan. 24, 1974.

Issued: October 17, 1974.

GEORGE K. BERNSTEIN,
Federal Insurance Administrator.

[FR Doc.74-25232 Filed 10-30-74;8:45 am]

[Docket No. FI-390]

PART 1914—AREAS ELIGIBLE FOR THE SALE OF INSURANCE

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§ 1914.4 **Status of participating communities.**

State	County	Location	Effective date of authorization of sale of flood insurance for area	Hazard area identified	State map repository	Local map repository
*	*	*	*	*	*	*
Arkansas	Ashley	Hamburg, city of	October 18, 1974. Emergency	May 17, 1974		
Georgia	Catoosa	Fort Oglethorpe, city of	do			
Idaho	Bonneville	Iona, city of	do	Nov. 16, 1973		
Iowa	Union	Creston, city of	do	June 28, 1974		
Do	Lucas	Chariton, city of	do	June 14, 1974		
Kentucky	Johnson	Paintsville, city of	do	Mar. 1, 1974		
Do	Hopkins	Madisonville, city of	do	May 17, 1974		
Mississippi	Leake	Carthage, city of	do	June 7, 1974		
Missouri	Pettis	Sedalia, city of	do	Feb. 8, 1974		
Do	Jackson	Blue Springs, city of	do	June 28, 1974		
Montana	Jefferson	Boulder, town of	do	Mar. 22, 1974		
North Dakota	Pembina	Neche, city of	do			
New York	Ontario	Shortsville, village of	do	Mar. 1, 1974		
Do	Westchester	Ossining, village of	do	July 19, 1974		
Do	Washington	Cambridge, village of	do	May 3, 1974		
Do	Schuyler	Montour Falls, village of	do	do		
Oregon	Lincoln	Newport, city of	do	May 24, 1974		
Do	Grant	Canyon City, town of	do	Dec. 17, 1973		
Pennsylvania	Lancaster	East Earl, township of	do			
South Dakota	Hamlin	Castlewood, city of	do	May 17, 1974		
Texas	Hockley	Levelland, city of	do	Feb. 8, 1974		
Utah	Utah	Lehi, city of	do			
Virginia	Russell	Unincorporated areas	do			
Do	Page	Unincorporated areas	do			
Do	Middlesex	Unincorporated areas	do			
Do	Shenandoah	Woodstock, town of	do	June 28, 1974		
Do	Hanover	Ashland, town of	do	May 24, 1974		
Do	Charlotte	Drakes Branch, town of	do	Aug. 9, 1974		
Do	Page	Luray, town of	do	Apr. 5, 1974		
Washington	Pierce	Sumner, city of	do	July 26, 1974		
Wisconsin	Walworth	Delavan, city of	do	June 7, 1974		

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Issued: October 11, 1974.

GEORGE K. BERNSTEIN,
Federal Insurance Administrator.

[FR Doc.74-25231 Filed 10-30-74;8:45 am]

[Docket No. FI-391]

PART 1914—AREAS ELIGIBLE FOR THE SALE OF INSURANCE

Status of Participating Communities

Section 1914.4 of Part 1914 of Subchapter B of Chapter X of Title 24 of the Code of Federal Regulations is amended by adding in alphabetical sequence a new entry to the table. In this entry, a complete chronology of effective dates appears for each listed community. Each date appearing in the fourth column of the table is followed by a designation which indicates whether the date signifies the effective date of the authorization of the sale of flood insurance in the area under the emergency or the regular flood insurance program. The entry reads as follows:

§ 1914.4 Status of participating communities.

State	County	Location	Effective date of authorization of sale of flood insurance for area	Hazard area identified	State map repository	Local map repository
*	*	*	*	*	*	*
Alabama	Jackson	Stevenson, city of	Oct. 16, 1974. Emergency	May 10, 1974		
Illinois	Lake	Lake Villa, village of	do	May 3, 1974		
Iowa	Louisa	Unincorporated areas	do			
Louisiana	Vermilion	Maurice, village of	do			
Oregon	Clatsop	Astoria, city of	do	June 28, 1974		
Pennsylvania	Snyder	Centre, township of	do			
Texas	Dewitt	Cuero, city of	do	May 3, 1974		
Washington	Snohomish	Marysville, city of	do	Mar. 15, 1974		
Do	Pacific	South Bend, city of	do	June 28, 1974		
West Virginia	Logan	Mitchell Heights	Jan. 29, 1971. Emergency	Aug. 17, 1971		
			Aug. 13, 1971. Regular			
			Apr. 15, 1973. Suspended			
			Oct. 11, 1974. Reinstated			
Wisconsin	Calumet	New Holstein, city of	Oct. 16, 1974	Apr. 12, 1974		

(National Flood Insurance Act of 1968 (title XIII of the Housing and Urban Development Act of 1968), effective Jan. 28, 1969 (33 FR 17804, Nov. 28, 1968), as amended (secs. 408–410, Pub. L. 91–152, Dec. 24, 1969), (42 U.S.C. 4001–4127); and Secretary's delegation of authority to Federal Insurance Administrator, 34 FR 2680, Feb. 27, 1969) as amended 39 FR 2787, Jan. 24, 1974.

Issued: October 15, 1974.

GEORGE K. BERNSTEIN,
Federal Insurance Administrator.

[FR Doc.74-25230 Filed 10-30-74;8:45 am]

[Docket No. FI-392]

PART 1914—AREAS ELIGIBLE FOR THE SALE OF INSURANCE

Status of Participating Communities

Section 1914.4 of Part 1914 of Subchapter B of Chapter X of Title 24 of the Code of Federal Regulations is amended by adding in alphabetical sequence a new entry to the table. In this entry, a complete chronology of effective dates appears for each listed community. Each date appearing in the fourth column of the table is followed by a designation which indicates whether the date signifies the effective date of the authorization of the sale of flood insurance in the area under the emergency or the regular flood insurance program. The entry reads as follows:

§ 1914.4 Status of participating communities.

State	County	Location	Effective date of authorization of sale of flood insurance for area	Hazard area identified	State map repository	Local map repository
*	*	*	*	*	*	*
Colorado	Garfield	Glenwood Springs, city of	Oct. 23, 1974. Emergency	Mar. 1, 1974		
Nebraska	Burt	Tekamah, city of	do	Mar. 15, 1974		
New Jersey	Ocean	Beechwood, borough of	do	June 28, 1974		
New York	Montgomery	St. Johnsville, village of	do	Feb. 15, 1974		
Pennsylvania	Washington	Washington, city of	do			

(National Flood Insurance Act of 1968 (title XIII of the Housing and Urban Development Act of 1968), effective Jan. 28, 1969 (33 FR 17804, Nov. 28, 1968), as amended (secs. 408–410, Pub. L. 91–152, Dec. 24, 1969), (42 U.S.C. 4001–4127); and Secretary's delegation of authority to Federal Insurance Administrator, 34 FR 2680, Feb. 27, 1969) as amended 39 FR 2787, Jan. 24, 1974.

Issued: October 17, 1974.

GEORGE K. BERNSTEIN,
Federal Insurance Administrator.

[FR Doc.74-25229 Filed 10-30-74;8:45 am]

Title 13—Business Credit and Assistance

CHAPTER I—SMALL BUSINESS ADMINISTRATION

[Rev. 12, Amdt. 16]

PART 121—SMALL BUSINESS SIZE STANDARDS REGULATION

Definition of Small Business for Purpose of Surety Bond Guarantee Assistance

On September 6, 1974, there was published in the FEDERAL REGISTER (39 FR 32334) a notice that the Small Business Administration proposed to increase the surety bond guarantee assistance applicable to construction concerns from average annual receipts of $750,000 to $2 million in the case of general contractors, and either $1 to $2 million, depending on the industry, in the case of special trade contractors.

Interested parties were given 15 days to submit arguments, comments, opinions, etc., concerning the proposal. SBA has carefully considered all comments received, together with all relevant information and has decided to amend the size regulation as proposed in the notice of September 6, 1974.

Accordingly, § 121.3–15 of Part 121, Chapter I, Title 13 of the Code of Federal Regulations is to read as follows:

§ 121.3–15 Definition of small business for the purpose of surety bond guarantee assistance.

A small business concern for the purpose of surety bond guarantee assistance is a concern that qualifies as small under § 121.3–10, with the following exceptions:

(a) *Construction.* Any construction concern is small if its annual receipts for its preceding fiscal year or its average annual receipts for its preceding 3 fiscal years do not exceed $2 million: Provided, however, That, if the concern is primarily engaged in an industry set forth in Schedule I of this part, it is small if its annual receipts for its preceding fiscal year or its average annual receipts for its preceding 3 fiscal years do not exceed the maximum established therein for that industry.

* * * * *

Effective date. This amendment shall become effective on October 31, 1974.

Dated: October 25, 1974.

(Catalog of Federal Domestic Assistance Program No. 59.016, Bond Guarantees for Surety Companies)

THOMAS S. KLEPPE,
Administrator.

[FR Doc.74–25569 Filed 10–30–74;9:55 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 rule making prior to the adoption of the final rules.

DEPARTMENT OF THE TREASURY

Fiscal Service

[31 CFR Parts 202, 203]

DEPOSITARY CONTRACT PROVISIONS

Notice of Proposed Rulemaking

Notice is hereby given that the Department of the Treasury proposes to amend the depositary contract provisions in 31 CFR Parts 202 and 203 in order to implement the provisions of the Rehabilitation Act of 1973, (Pub. L. 93–112) and the Department of Labor's implementing regulations published June 11, 1974, (39 FR 20565). The aforementioned require that every contract for $2,500 or more for nonpersonal services, entered into, or modified, on or after October 11, 1974, include a provision to insure that the contractor takes appropriate action to employ and advance in employment, qualified handicapped individuals.

A bank designated as a Depositary and Financial Agent of the Government (pursuant to 31 CFR Part 202) or Special Depositary of Public Money (pursuant to 31 CFR Part 203) on or after October 11, 1974, is subject to those regulations, and the appropriate affirmative action clause as required and specified in 20 CFR 741.3 is deemed to be incorporated in all such contracts by virtue of 20 CFR 741.23.

Generally, contracts with depositaries are not periodically modified or revised. However, the Department of the Treasury regulations provide at 31 CFR 202.5 and § 203.5 that previously qualified depositaries and special depositaries will, by the acceptance or retention of deposits, be presumed to have agreed to all the terms and provisions of Parts 202 and 203, respectively. Moreover, contracts of deposit entered into under Parts 202 and 203 are not susceptible to a direct application of the dollar amount determination contained in 20 CFR 741.3. These proposed regulations, therefore, constitute a determination by the Department of the Treasury as to which contracts are to be governed by the provisions of the Rehabilitation Act and the Department of Labor regulations.

With respect to contracts with depositaries (and special depositaries) in effect prior to October 11, 1974, issuance of these regulations in final form will constitute a modification of such contracts for purposes of the application of Public Law 93–112 and the Department of Labor regulations issued pursuant thereto.

The specific amendments to be made in 31 CFR are as follows:

§ 202.4 **Contract of deposit.**

A depositary which accepts a deposit under this part enters into a contract of deposit with the Treasury Department. The terms of the contract include all the provisions of this part and the provisions prescribed in section 202 of Employment Opportunity," as amended by Executive Order 11375; the provisions of the General Services Administration regulation for promotion of employment of disabled and Vietnam era veterans, 41 CFR Subpart 1–12.11; and the provisions of section 503 of Pub. L. 93–112 and the regulations issued by the Department of Labor pursuant thereto appearing at 20 CFR Part 741 (39 FR 20565, June 11, 1974): *Provided, however,* That depositories which notify and satisfy the Department of the Treasury that the imputed gross annual earning value of their Federal deposits accepted under this part is less than $2,500 will be exempt from the application of the provisions of 41 CFR Subpart 1–12.11 and the provisions of section 503 of Pub. L. 93–112 and 20 CFR Part 741.

§ 203.4 **Contract of deposit.**

A depositary which accepts a deposit under this part enters into a contract of deposit with the Treasury Department. The terms of the contract include all the provisions of this part and the provisions prescribed in section 202 of Executive Order 11246, entitled "Equal Employment Opportunity," as amended by Executive Order 11375; the provisions of the General Services Administration regulation for the promotion of employment of disabled and Vietnam era veterans, 41 CFR Subpart 1–12.11; and the provisions of section 503 of Pub. L. 93–112 and the regulations issued by the Department of Labor pursuant thereto appearing at 20 CFR Part 741 (39 FR 20565, June 11, 1974): *Provided, however,* That depositaries which notify and satisfy the Department of the Treasury that the imputed annual earning value of their Federal deposits accepted under this part is less than $2,500 will be exempt from the application of the Provisions of 41 CFR Subpart 1–12.11 and the provisions of section 503 of Pub. L. 93–112 and 20 CFR Part 741.

Interested persons are invited to submit written comments, suggestions or objections regarding the aforesaid revisions and amendments to John K. Carlock, Fiscal Assistant Secretary, Department of the Treasury, Washington, D.C. 20220, on or before December 2, 1974. In accordance with 31 CFR 1.4(b), 36 FR 13835, comments submitted in response to this notice of proposed rulemaking will be available to the public upon request therefor unless confidential status of the submission has been requested and approved.

Dated: November 25, 1974.

[SEAL] JOHN K. CARLOCK,
Fiscal Assistant Secretary.

[FR Doc.74-25301 Filed 10-29-74;8:45 am]

DEPARTMENT OF AGRICULTURE

Agricultural Marketing Service

[7 CFR Part 909]

GRAPEFRUIT GROWN IN ARIZONA AND DESIGNATED PART OF CALIFORNIA

Approval of Expenses and Fixing of Rate of Assessment for 1974–75 Fiscal Period and Carryover of Unexpended Funds

This notice invites written comment relative to the proposed expenses of $115,500 and rate of assessment of three cents ($0.03) per carton of grapefruit to support the activities of the Administrative Committee for the 1974–75 fiscal period under Marketing Order No. 909.

Consideration is being given to the following proposals submitted by the Administrative Committee, established under Marketing Order No. 909, as amended (7 CFR Part 909), regulating the handling of grapefruit grown in Arizona and designated part of California, effective under the Agricultural Marketing Agreement Act of 1937, as amended (7 U.S.C. 601–674), as the agency to administer the terms and provisions thereof:

(1) That expenses that are reasonable and likely to be incurred by the Administrative Committee during the period September 1, 1974, through August 31, 1975, will amount to $115,500.

(2) That the rate of assessment for such period, payable by each handler in accordance with § 909.41, be fixed at three cents ($0.03) per carton, or equivalent quantity of grapefruit; and

(3) That unexpended assessment funds of approximately $6,298.30, in excess of expenses incurred during the 1973–74 fiscal period, shall be carried over as a reserve in accordance with the applicable provisions of § 909.42.

All persons who desire to submit written data, views, or arguments in connection with the aforesaid proposals should file the same, in quadruplicate, with the Hearing Clerk, United States Department of Agriculture, Room 112,

Administration Building, Washington, D.C. 20250, not later than November 15, 1974. All written submissions made pursuant to this notice will be made available for public inspection at the office of the Hearing Clerk during regular business hours (7 CFR 1.27(b)).

Dated: October 24, 1974.

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

[FR Doc.74-25309 Filed 10-30-74;8:45 am]

Soil Conservation Service

[7 CFR Part 613]

SPECIAL PRODUCTION OF PLANT MATERIALS

Proposed Policy

Notice is hereby given pursuant to the Administrative Procedures Act (5 U.S.C. 553) that the Administrator of the Soil Conservation Service (SCS) is considering the adoption of policy on the special production of plant materials.

Part 613 on the operation of plant materials centers does not presently contain SCS policy on special production of plant materials if in the public interest and commercial production is not feasible. The proposed policy has been an SCS policy of long standing.

Interested persons may participate in the proposed rulemaking by submitting written data, views, or arguments as they may desire to the Administrator, USDA-Soil Conservation Service, Washington, D.C. 20250, by December 10, 1974.

(Catalog of Federal Domestic Assistance Program No. 10.905, National Archives Reference Services)

WILLIAM B. DAVEY,
Acting Administrator.

OCTOBER 22, 1974.

Part 613 is amended by adding the following new § 613.4 to read as follows:

§ 613.4 **Special production.**

SCS may produce plant materials in the quantity required to do a specific conservation job if it is in the interest of the public welfare and commercial production is not feasible. This function may be performed only until the plant materials are available commercially. Specific production of plant materials by SCS requires the approval of the Administrator, and may require providing SCS with financial assistance.

(Pub. L. 74-46, 49 Stat. 163 (16 U.S.C. 590a-f); Pub. L. 75-210, 50 Stat. 525 (7 U.S.C. 1010-1011))

[FR Doc.74-25311 Filed 10-30-74;8:45 am]

DEPARTMENT OF LABOR

Manpower Administration

[29 CFR Part 8]

PREFERENCE IN FEDERAL PROCUREMENT UNDER DEFENSE MANPOWER POLICY

Criteria for Areas of Substantial or Persistent Unemployment

Pursuant to section 553 of Title 5 of the United States Code (80 Stat. 383), notice is hereby given of the proposed amendment of §§ 8.3 and 8.4 of Title 29 of the Code of Federal Regulations to change the term "work force" to "labor force."

The estimated unemployment rates computed by the affiliated State employment security agencies and used by the Department of Labor as criteria for classifying labor areas as "areas of substantial unemployment" (§ 8.3) and "areas of persistent unemployment" (§ 8.4) have until recently been based on the relationship of the area's estimated resident unemployment to the area's work force. Under the work force concept, area residents who commute to jobs outside the area are not included in the employment total for the area in which they reside, but are included in the employment total for the area into which they commute. Thus, a large portion of the total employment estimate was formerly derived on a jobs by place-of-work basis whereas the unemployment estimate was derived on a persons by place-of-residence basis.

Since March of 1974, State agencies have commenced to use a new unemployment estimating procedure established by the Bureau of Labor Statistics which requires that area unemployment rates be based on the "labor force" rather than the "work force" concept. Under the "labor force" concept, the total employment estimate as well as the unemployment estimate for an area is computed on a persons by place-of-residence basis. The employment estimate for an area is now adjusted to include multiple jobholders only once, to exclude non-resident workers, and to include area residents who commute to jobs outside the area.

The elimination of multiple jobholding lowers the area employment estimate which, when added to the resident unemployment estimate, results in a labor force figure that is lower than the area's work force total would be. Using a lower labor force figure tends to raise the area's unemployment rates. The Bureau of Labor Statistics has estimated that nationally about five percent of all employed workers hold more than one job. It is not anticipated, therefore, that the elimination of the effects of multiple jobholding from the employment estimate will greatly affect area unemployment rates.

More significant effects of the change to the labor force concept might result from the adjustment for incommuting and outcommuting workers. Data for areas where net incommuting (more incommuting than outcommuting) is high will now show lower employment, and hence a lower labor force figure. This will raise the area's unemployment rates. Data for areas with high net outcommuting will now show higher employment, a higher labor force figure, and resultant lower unemployment rates.

The elimination under the new procedure of the effects of multiple jobholding and commuting on the computation of area unemployment rates will make unemployment rates between areas more comparable and bring the concepts and methods used into closer alignment with those used in the national survey of employment and unemployment. The use of lower unemployment rates in areas with high outcommuting, however, could possibly cause some areas to lose their eligibility for classification as areas of substantial unemployment or persistent unemployment. Loss of such classification could result in loss of Federal assistance under Defense Manpower Policy No. 4, the Buy American Act, or the Public Works and Economic Development Act. Denial of such assistance under these circumstances might possibly raise challenges that the existing regulations stipulate "work force," not "labor force." It is, therefore, proposed that the words "work force" in §§ 8.3 and 8.4 of Title 29, Subtitle A, Part 8 of the Code of Federal Regulations, be changed to read "labor force" so that area unemployment rates will be accurately delineated.

In accordance with the provisions of section 553 of Title 5 of the United States Code (80 Stat. 383), interested persons may submit to the Manpower Administrator, U.S. Department of Labor, Washington, D.C., 20210, written data, views, or arguments, in duplicate, with respect to the proposed rule. Such representations may not be presented orally in any manner. All relevant material received by December 2, 1974, will be considered.

In light of the foregoing, it is proposed to amend 29 CFR 8.3(a) and 8.4 to read as follows:

§ 8.3 **Criteria for areas of substantial unemployment.**

(a) The Secretary will classify a labor area as one of substantial unemployment if (1) he finds that its rate of unemployment is 6 percent or more of the area labor force, discounting temporary or seasonal factors, and (2) he anticipates

that the rate of unemployment during the next 2 months will remain at 6 percent or more, discounting temporary or seasonal factors.

* * * * *

§ 8.4 Criteria for areas of persistent unemployment.

The Secretary will classify as an area of persistent unemployment any labor area, municipality of 250,000 or more population according to the latest available Census data, or county in which he finds the rate of unemployment during the most recent calendar year is 6 percent or more of its labor force and that the rate of unemployment in such area has:

* * * * *

(47 Stat. 1520, 63 Stat. 1024; (41 U.S.C. 10a–10d), E.O. 10582, as amended, 3 CFR, 1954–1958 Comp., p. 230; E.O. 10480, as amended, E.O. 11749, 32A CFR Ch. 1, DMP–4)

Signed at Washington, D.C., this 25th day of October 1974.

WILLIAM H. KOLBERG,
Assistant Secretary for Manpower.

[FR Doc.74–25358 Filed 10–30–74;8:45 am]

DEPARTMENT OF HEALTH, EDUCATION, AND WELFARE

Food and Drug Administration

[21 CFR Part 328]

IN VITRO DIAGNOSTIC PRODUCTS FOR HUMAN USE

Proposed Establishment of Product Class Standard for Detection or Measurement of Glucose; Extension of Time for Additional Comment

A notice of proposed rulemaking was published in the FEDERAL REGISTER of June 28, 1974 (39 FR 24136), in which the Commissioner of Food and Drugs proposed to establish a product class standard for detection or measurement of glucose. Interested persons were invited to file comments on this proposal on or before October 28, 1974.

The Food and Drug Administration has received eight requests for an extension of time for comment on this proposal to provide for in depth submissions, accumulation of data essential to response, assembly of comments and materials received from members of organizations, completion of analytical work and additional general comments.

The Commissioner concludes that, for purposes of additional public comment, an extension of 45 days should be granted.

Comments should be directed to the Hearing Clerk, Food and Drug Administration, Rm. 4–65, 5600 Fishers Lane, Rockville, MD 20852, and may be accompanied by a memorandum or brief in support thereof. Received comments may be seen in the Office of the Hearing Clerk during working hours, Monday through Friday.

The time for filing comments on the proposal is extended to December 12, 1974.

This action is taken pursuant to the provisions of the Federal Food, Drug, and Cosmetic Act (secs. 201, 501, 502, 505, 508, 510, 701, 52 Stat. 1040–1042 as amended, 1049–1053 as amended, 1055–1056 as amended, 76 Stat. 789, 794 as amended; 21 U.S.C. 321, 351, 352, 355, 358, 360, 371) and the Public Health Service Act (sec. 351, 58 Stat. 702 as amended; 42 U.S.C. 262) and under the authority delegated to the Commissioner (21 CFR 2.120).

Dated: October 24, 1974.

SAM D. FINE,
Associate Commissioner for Compliance.

[FR Doc.74–25303 Filed 10–30–74;8:45 am]

[21 CFR Part 630]

MEASLES-SMALLPOX VACCINE, LIVE

Proposed License Requirements

Additional standards of safety, purity, and potency for licensed Measles-Smallpox Vaccine, Live, are prescribed under §§ 630.80 through 630.87 (21 CFR 630.80 through 630.87). This product, consisting of a preparation of licensed Measles Virus Vaccine, Live, Attenuated, combined with licensed Smallpox Vaccine, is currently recommended for administration by automatic jet injection at a single dose of 0.5 milliliter for simultaneous immunization against measles and primary vaccination or revaccination against smallpox. Presently, there is only one manufacturer licensed to produce this product.

The Commissioner of Food and Drugs has received from the manufacturer an amended product license application and data supporting two proposals. It has been proposed that the recommended use for revaccination against smallpox be discontinued since the principal use of the combined product is not for revaccination against smallpox but rather for primary vaccination in areas of the world where both measles and smallpox immunization is routine practice, particularly those areas where smallpox is or has recently been endemic and where measles mortality in unvaccinated children is extremely high. Concomitantly, the licensee proposes that the recommended dose of Measles-Smallpox Vaccine be reduced from 0.5 milliliter to 0.3 milliliter. The reduced dose volume would contain at least as much measles virus as in the original 0.5 milliliter volume, while the smallpox virus concentration would be adjusted proportionately. Data submitted with the amended product license application demonstrate that satisfactory seroconversion and skin reactions are obtained when the product is administered to measles and smallpox susceptible children in the proposed dosage volume and strength. The Commissioner concludes that these modifications are consistent with the proposed use of the product and do not compromise its safety, purity, potency, or effectiveness in any manner.

Accordingly, on the basis of data submitted and other relevant material, the Commissioner proposes to amend the regulations to revise the use and recommended dose for the combined vaccine consistent with the amended license application: (1) In § 630.81 *Clinical trials to qualify for licenses* by deleting the requirement that at least 95 percent of persons previously immunized with smallpox vaccine show a revaccination reaction. The requirement is no longer relevant since the product will be recommended for primary immunization only; (2) in § 630.84 *Potency tests* by changing in paragraph (b) the amount of reference Smallpox Vaccine from 0.5 milliliter to 0.3 milliliter; and (3) in § 630.86 *General requirements* by adding a phrase to paragraph (d) requiring that the labeling contain a statement that the product is intended for primary immunization only.

In conjunction with this action, the Commissioner considers it appropriate at this time to propose certain revisions of the additional standards for Measles-Smallpox Vaccine, Live, to reflect current technology and testing methods. Section 630.81 *Clinical trials to qualify for license* currently requires in part that (1) measles and smallpox antigenicity of the final product be determined by clinical trials of adequate statistical design with five consecutive lots of the final vaccine and (2) at least 90 percent of the measles susceptible individuals demonstrate measles neutralizing antibodies at a 1:8 dilution or greater. The major purpose of the clinical trial is to confirm that each component of the measles-smallpox vaccine retains its original effective antigenicity in the combined product. However, the Measles Virus Vaccine, Live, Attenuated, and the Smallpox Vaccine components are each licensed products which have been manufactured in accordance with their respective additional standards to ensure their safety, purity, and potency. Experience with the vaccine demonstrates that the antigenicity of each licensed component is retained, unaltered, in combination. In view of this experience, the Commissioner concludes that antigenicity of the combined vaccine can be adequately determined by conducting clinical trials on three lots when data are available showing safety and effectiveness of each component when tested pursuant to their appropriate additional standards. Accordingly, the Commissioner proposes to amend § 630.81 to require that measles-smallpox antigenicity be determined in three consecutive lots of the combined product rather than five consecutive lots as currently required.

Scientific data and clinical experience have revealed that tests for the measurement of measles antibodies may be of variable sensitivity; consequently, it is not meaningful to specify certain required antibody levels to determine the antigenicity of the vaccine. In addition, alternative antibody tests are now available which measure antigenicity in different terms from those provided in the current regulations. Thus, the Commissioner proposes to amend the standards to eliminate the requirement that mea-

sles neutralizing antibodies at the 1:8 dilution or greater be demonstrated after vaccination. Rather, based upon data submitted by each manufacturer requesting licensure and comparative testing by the Food and Drug Administration, the Commissioner will establish the type of test and the requisite antibody levels indicating seroconversion which must be met by the manufacturer.

Section 630.83 *Reference vaccines* incorrectly refers to "Reference Measles Virus Vaccine, Live, Attenuated" as the reference to be obtained from the Bureau of Biologics. The proper name of the reference is "Reference Measles Virus". Accordingly, the Commissioner proposes to amend § 630.83 to cite the proper name of the reference.

Paragraph (e) of § 630.86 *General requirements* prescribes the volume, type, and number of samples of Measles-Smallpox Vaccine that manufacturers are required to submit to the Food and Drug Administration for pre-release testing. However, some of the prescribed volumes, types, and number of samples required to be submitted differ from those which are actually used for testing. Accordingly, the Commissioner proposes to amend paragraph (e) of § 630.86 to prescribe the correct number of samples, in the appropriate volume and types, needed for testing.

Pertinent background data and information on which the Commissioner relies in proposing this regulation are on public display in the office of the Hearing Clerk, Food and Drug Administration, Room 4–65, 5600 Fishers Lane, Rockville, MD 20852.

Therefore, pursuant to provisions of the Public Health Service Act (sec. 351, 58 Stat. 702, as amended; 42 U.S.C. 262) and under authority delegated to the Commissioner (21 CFR 2.120), it is proposed that Part 630 be amended as follows:

1. By revising § 630.81 to read as follows:

§ 630.81 Clinical trials to qualify for license.

In addition to demonstrating that the measles component meets the requirements of § 630.31, the measles and smallpox antigenicity of the final product shall be determined by clinical trials of adequate statistical design conducted with three consecutive lots of final vaccine manufactured by the same methods and administered as recommended by the manufacturer. A major skin reaction to the smallpox component of the vaccine shall result in at least 95 percent of smallpox susceptible recipients, and a protective antibody response demonstrating the immunogenic effect of measles shall result in at least 90 percent of the measles susceptible recipients. Based upon data submitted by each manufacturer requesting licensure and comparative testing by the Food and Drug Administration, the Commissioner will establish the type of test and the requisite antibody levels indicating seroconversion which must be met by the manufacturer. There also shall be a demonstration of safety of the product, when administered as recommended by the manufacturer, under circumstances wherein adequate clinical and epidemiologic surveillance of illness has been maintained.

2. By revising § 630.83 to read as follows:

§ 630.83 Reference preparations.

Reference Measles Virus and Reference Smallpox Vaccine and reconstitution fluid shall be obtained from the Bureau of Biologics. The Reference Measles Virus shall be used as a control for correlation of virus titers for the measles component of the product. The Reference Smallpox Vaccine shall be used to determine the potency of the smallpox component of the product.

3. By revising § 630.84(b) to read as follows:

§ 630.84 Potency tests.

* * * * *

(b) *Smallpox.* Each lot of the product shall be tested for potency as prescribed in § 630.73. The product is satisfactory if the vaccinia virus contained in one human dose is at least equivalent to that contained in 0.3 milliliter of the Reference Smallpox Vaccine diluted 1:100.

* * * * *

4. By revising § 630.86 (d) and (e)(2), deleting (e)(4), and revising (e)(5) and redesignating it as (e)(4) as follows:

§ 630.86 General requirements.

* * * * *

(d) *Labeling.* In addition to the items required by other applicable labeling provisions of this chapter, labeling shall contain a statement that the product is intended for primary immunization only, for administration only by jet injector, and a description of the method of administration.

(e) * * *

(2) A total of no less than two 25-milliliter volumes, in a frozen state (—60° C), of the bulk measles component prior to clarification and containing no preservative or adjuvant, and no less than one 10-milliliter volume in a frozen state (—60° C), of the bulk measles component after clarification and containing stabilizer but no preservative or adjuvant, taken prior to filling into the final containers.

(3) * * *

(4) A sample consisting of no less than sixteen 10-dose vials, or twelve 25-dose vials, or ten 50-dose vials of vaccine in final labeled containers plus sufficient diluent in final labeled containers to reconstitute the vaccine.

(5) [Deleted].

* * * * *

Interested persons may, on or before December 2, 1974, file with the Hearing Clerk, Food and Drug Administration, Room 4–65, 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 regard business hours, Monday through Friday.

Dated: October 23, 1974.

SAM D. FINE,
Associate Commissioner for Compliance.

[FR Doc.74–25305 Filed 10–30–74;8:45 am]

DEPARTMENT OF TRANSPORTATION

Federal Aviation Administration

[14 CFR Part 71]

[Airspace Docket No. 74–GL–38]

TRANSITION AREA

Proposed Designation

The Federal Aviation Administration is considering amending Part 71 of the Federal Aviation Regulations so as to designate a transition area at Angola, 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 2, 1974, 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, Great Lakes Region, 2300 East Devon Avenue, Des Plaines, Illinois 60018.

A new standard instrument approach procedure has been developed for the Tri-State Airport, Angola, Indiana. Consequently, it is necessary to provide controlled airspace protection for aircraft executing this new approach procedure by designating a transition area at Angola, Indiana.

In consideration of the foregoing, the Federal Aviation Administration proposes to amend Part 71 of the Federal Aviation Regulations as hereinafter set forth:

In § 71.181 (39 FR 440), the following transition area is added:

ANGOLA, INDIANA

That airspace extending upward from 700 feet above the surface within a 7-mile radius of the Tri-State Airport (Latitude 41°-38'22" N., Longitude 85°05'12" W.), and

within three miles either side of the 239° bearing from the airport extending from the 7-mile radius to 8 miles southwest of the airport.

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 October 7, 1974.

R. O. ZIEGLER,
Acting Director,
Great Lakes Region.

[FR Doc.74-25293 Filed 10-30-74;8:45 am]

[14 CFR Part 71]

[Airspace Docket No. 74-GL-39]

TRANSITION AREA

Proposed Alteration

The Federal Aviation Administration is considering amending Part 71 of the Federal Aviation Regulations so as to alter the transition area at Defiance, Ohio.

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 2, 1974, 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 60018.

The Non-Directional Radio Beacon (NDB) approach procedure to the Defiance Ohio Memorial Airport has been revised. The controlled airspace protecting this procedure also requires revision. Accordingly, it is necessary to alter the transition area to adequately protect the aircraft executing the approach procedure.

In consideration of the foregoing, the Federal Aviation Administration proposes to amend Part 71 of the Federal Aviation Regulations as hereinafter set forth:

In § 71.181 (39 FR 440), the following transition area is amended to read:

DEFIANCE, OHIO

That airspace extending upward from 700 feet above the surface within a 6.5 mile radius of the Defiance Memorial Airport (Latitude 41°20'15" N., Longitude 84°25'45" W.); within 3.5 miles each side of the 303° bearing from the airport extending from the 6.5 mile radius area to 11.5 miles northwest of the airport.

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 October 4, 1974.

R. O. ZIEGLER,
Acting Director,
Great Lakes Region.

[FR Doc.74-25294 Filed 10-30-74;8:45 am]

[14 CFR Part 71]

[Airspace Docket No. 74-RM-15]

FEDERAL AIRWAY

Proposed Alteration

The Federal Aviation Administration (FAA) is considering an amendment to Part 71 of the Federal Aviation Regulations that would designate a north alternate to VOR Federal Airway V-200 between Meeker, Colo., and Kremmling, Colo., with a 12,500 ft. MSL floor.

Interested persons may participate in the proposed rule making by submitting such written data, views or arguments as they may desire. Communications should identify the airspace docket number and be submitted in triplicate to the Director, Rocky Mountain Region, Attention: Chief, Air Traffic Division, Federal Aviation Administration, Park Hill Station, P.O. Box 7213, Denver, Colorado 80207. All communications received on or before November 15, 1974, will be considered before action is taken on the proposed amendment. The proposal contained in this notice may be changed in the light of comments received.

An official docket will be available for examination by interested persons at the Federal Aviation Administration, Office of the Chief Counsel, Attention: Rules Docket, 800 Independence Avenue, SW., Washington, D.C. 20591. An informal docket also will be available for examination as the office of the Regional Air Traffic Division Chief.

If this proposed amendment is adopted, V-200 would be amended by deleting "Kremmling, Colo.;" and substituting therefor, "Kremmling, Colo.; including a 125 MSL N alternate via INT Meeker, 052°T(037°M) and Kremmling 309°T(295°M) radials, excluding the airspace between the main airway and this alternate;".

The amount of IFR air traffic on the proposed route is considered sufficient to warrant its designation.

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 section 6(c) of the Department of Transportation Act (49 U.S.C. 1655(c)).

Issued in Washington, D.C., on October 24, 1974.

CHARLES H. NEWPOL,
Acting Chief, Airspace and
Air Traffic Rules Division.

[FR Doc.74-25296 Filed 10-30-74;8:45 am]

[14 CFR Part 71]

[Airspace Docket No. 74-RM-16]

TRANSITION AREA

Proposed Alteration

The Federal Aviation Administration is considering an amendment to Part 71 of the Federal Aviation Regulations which would alter the 1,200-foot transition area at Kalispell, Mont.

Interested persons may participate in the proposed rulemaking by submitting such written data, views, or arguments as they may desire. Communications should be submitted in triplicate to the Chief, Air Traffic Division, Federal Aviation Administration, Park Hill Station PO. Box 7213, Denver, Colorado 80207. All communications received on or before November 26, 1974, 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, 10455 E. 25th Avenue, Aurora, Colorado 80010.

Transition routes to the Smith Lake NDB have been approved for use when the Kalispell, Mont. VOR is out of service. Controlled airspace based on the Smith Lake NDB is necessary in order to protect aircraft flying these transitions.

In consideration of the foregoing, the FAA proposes the following airspace action:

In § 71.181 (39 FR 440) the description of the Kalispell, Mont. 1200-foot transition area as amended by (39 FR 3930) is further amended by adding:

KALISPELL, MONT.

Within 5 miles each side of the Smith Lake NDB 099°T bearing extending from the NDB to the intersection of the Great Falls, Mont. VORTAC 293°T radial; and within 5 miles each side of the Smith Lake NDB 163°T bearing extending from the NDB to the intersection of the Missoula, Mont. VORTAC 357° radial.

This amendment is proposed under authority of section 307(a) of the Federal Aviation Act of 1958, as amended (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 Aurora, Colo., on October 22, 1974.

M. M. MARTIN,
Director, Rocky Mountain Region.

[FR Doc.74-25295 Filed 10-30-74;8:45 am]

National Highway Traffic Safety Administration

[49 CFR Part 571]

[Docket No. 74-39; Notice 2]

FEDERAL MOTOR VEHICLE SAFETY STANDARDS

Seat Belt Warning System

This notice proposes an amendment of Standard No. 208, *Occupant crash protection*, 49 CFR 571.208, that would establish a new warning system for seat belt assemblies to replace the present warning system. The new system would be permitted as an alternative to the present requirements until February 25, 1975.

This notice responds to recently-enacted legislation which prohibits, after February 25, 1975, any Federal motor vehicle safety standard that requires or provides for use of a safety belt interlock or a "continuous buzzer" warning. Pub. L. 93-492; section 109 (October 28, 1974). An amendment of the standard, published concurrently with this proposal, revoked the interlock option. This proposal would revise the warning system or "continuous buzzer" portion of the standard.

In prohibiting the "continuous buzzer", the legislation states that an acceptable buzzer would operate only during an 8-second period after the ignition is turned to the "start" or "on" position. The legislation placed no restriction on warning lights.

The present warning system provisions apply to all front designated seating positions and require a sequential audible and visual signal when an attempt is made to start the vehicle without operation of the front outboard belt systems. The provisions also require a non-sequential audible and visual signal if the vehicle drive train is engaged (or, alternatively in the case of manual transmissions, if the parking brake is disengaged) without use of seatbelts by front seat occupants. The system complements an ignition interlock by advising the driver why the vehicle engine does not start if belts have not been operated. The system also operates for at least 1 minute whenever the vehicle is moved forward and belts are not in use by occupants. Such a system does not comply with the legislative limit on buzzers to the 8-second period following use of the ignition. The system also loses its "advisory" function in a vehicle that does not have the ignition interlock. For these reasons, the NHTSA proposes modification of the warning system.

The NHTSA proposes that the modified warning consist of a continuous or flashing reminder light that operates only during the 4- to 8-second period after the ignition is operated, and a continuous or intermittent audible warning signal which operates only during the 4- to 8-second period after the ignition is operated if the driver's lap belt is not in use. The light would operate independently of belt use, so that the "Fasten Seat Belt" reminder would remain effective even if the belt were disabled to silence the audible warning.

The NHTSA has tentatively determined that the 8-second limit on signal duration is the change that will have the largest impact on the effectiveness of the warning. On the basis of this finding, the NHTSA has further determined that the signal can be non-sequential and limited to the driver's position only, without a great additional loss of effectiveness. The simplicity of such a system would reduce its cost significantly.

With a view to cost-effectiveness, the NHTSA hereby proposes two other alternative courses of action. The first would be to require only a visual warning signal as described above. The second would be to eliminate entirely requirements for belt-use warning or reminder systems. Comments are solicited on these alternatives as well as the principal proposal.

Because the legislation requires amendment of the standard by December 27, 1974, the NHTSA has established a 25-day comment period on this proposal. This period is calculated to allow time for evaluation of the proposal while permitting expeditious amendment of the standard to permit the maximum time for transition to the new system.

This notice proposes that the new system be optional until February 25, 1975, so that a manufacturer could effectuate the transition on an orderly basis.

In consideration of the foregoing, it is proposed that Standard No. 208 (49 CFR 571.208) be amended as follows:

1. S4.5.3.3 would be amended to read:

S4.5.3.3 A passive belt furnished pursuant to S4.5.3 shall—

(a) Conform to S7.1 and S7.2 of this standard; and

(b) In place of a warning system that conforms to S7.3 or S7.3a of this standard, be equipped with a warning system as specified in subparagraph (1), except that a seat belt assembly provided in a vehicle that is manufactured prior to Februry 25, 1975, may, at the option of the manufacturer, be equipped with a warning system as specified in subparagraph (1) or as specified in subparagraph (2):

(1) At the left front designated seating position (driver's position), be equipped with a warning system that activates, for a period of not less than 4 seconds and not more than 8 seconds (beginning when the vehicle ignition switch is moved to the "on" or the "start" position), a continuous or flashing warning light, visible to the driver, displaying the words "Fasten Seat Belts" or "Fasten Belts" when condition (A) exists, and a continuous or intermittent audible signal when condition (A) exists simultaneously with condition (B).

(A) The vehicle's ignition switch is moved to the "on" position or to the "start" position.

(B) The driver's lap belt is not in use, as determined by the belt latch mechanism not being fastened.

(2) Be equipped with a warning system that activates, for at least one minute, a continuous or intermittent audible signal and a continuous or flashing warning light, visible to the driver, displaying the words "Fasten Seat Belts" or "Fasten Belts", whenever the ignition switch is in the "start" position and the latch mechanism is not fastened, and whenever the vehicle engine is running, the transmission gear selector is placed in any forward position, and the latch mechanism is not fastened.

2. The first paragraph of S7.3 would be amended to read:

S7.3 A seat belt assembly provided in accordance with S4. shall be equipped with a seat belt warning as specified in S7.3a, except that a seat belt assembly provided in accordance with S4. in a vehicle manufactured prior to February 25, 1975, may, at the option of the manufacturer, be equipped with either a seat belt warning as specified in S7.3.1 through S7.3.5 or a seat belt warning as specified in S7.3a.

* * * * *

3. A new S7.3a would be added to S7.3 (following S7.3.5.4) to read:

S7.3a A seat belt assembly provided at the driver's seating position shall be equipped with a warning system that activates, for a period of not less than 4 seconds and not more than 8 seconds (beginning when the vehicle ignition switch is moved to the "on" or the "start" position), a continuous or flashing warning light, visible to the driver, displaying the words "Fasten Seat Belts" or "Fasten Belts" when condition (a) exists, and a continuous or intermittent audible signal when condition (a) exists simultaneously with condition (b).

(a) The vehicle's ignition switch is moved to the "on" position or to the "start" position.

(b) The driver's lap belt is not in use, as determined, at the option of the manufacturers, either by the belt latch mechanism not being fastened, or by the belt being extended at least 4 inches from its stowed position.

Interested persons are invited to submit comments on this proposal and on the alternative proposals described above. Comments should refer to the docket number and be submitted to: Docket Section, National Highway Traffic Safety Administration, Room 5108, 400 Seventh Street SW., Washington, D.C. 20590. It is requested but not required that 10 copies be submitted.

All comments received before the close of business on November 25, 1974, will be considered, and will be available for examination in the docket at the above address both before and after that date. To the extent possible, comments filed after the closing date will also be con-

sidered. However, the rulemaking action may proceed at any time after that date, and comments received after the closing date and too late for consideration in regard to the action will be treated as suggestions for future rulemaking. The NHTSA will continue to file relevant material as it becomes available in the docket after the closing date, and it is recommended that interested persons continue to examine the docket for new material.

Comment closing date: November 25, 1974.

Proposed effective date: Date of publication of the final rule.

(Sec. 103, 119, Pub. L. 89-563, 80 Stat. 718 (15 U.S.C. 1392, 1407); Sec. 109, 111, Pub. L. 93-492; delegation of authority at 49 CFR 1.51)

Issued on October 29, 1974.

JAMES B. GREGORY,
Administrator.

[FR Doc.74-25401 Filed 10-29-74;10:00 am]

ATOMIC ENERGY COMMISSION

[10 CFR Parts 40, 70]

EFFLUENT MONITORING AND REPORTING

Proposed Requirements

The Atomic Energy Commission has under consideration amendments to its regulations 10 CFR Part 40, "Licensing of Source Material," and 10 CFR Part 70, "Special Nuclear Material," which would specify reporting requirements regarding results of monitoring for radionuclides in gaseous and liquid effluents released to unrestricted areas from uranium milling, uranium hexafluoride production and other licensed fuel cycle activities in which special nuclear material is used.

The proposed amendments would not impose new restrictions on the concentration or amounts of effluents released to unrestricted areas from such licensed activities, nor would they modify the concept of maintaining radiation exposures and releases of radioactive materials in effluents to unrestricted areas as low as is practicably achievable, as specified in 10 CFR 20.1.

The proposed amendments would require each licensee authorized to engage in uranium milling, or the production of uranium hexafluoride, or licensed to possess or use special nuclear materials for fuel fabrication and processing, conversion of uranium hexafluoride or scrap recovery to submit semiannual reports of the quantities of radioactive materials released to unrestricted areas. If quantities released during the reporting period were significantly above design objectives, the licensee would be required to cover that fact specifically in its reports. The information received from the licensee would provide an improved technical basis from which the Commission would continue to evaluate the potential radiation dose commitment to the public resulting from the normal operations of facilities licensed under these parts.

Licensees presently monitor effluent streams to determine the concentrations of radionuclides in effluents released from fuel cycle plants. The records of measurements made are presently available to the Commission on request. The licensee would be required by the proposed amendments to make the results of those measurements available to the Commission on a periodic basis.

Pursuant to the Atomic Energy Act of 1954, as amended, and section 553 of title 5 of the United States Code, notice is given that adoption of the following amendments to 10 CFR Parts 40 and 70 is contemplated. All interested persons who desire to submit written comments or suggestions for consideration in connection with the proposed amendments should send them to the Secretary, U.S. Atomic Energy Commission, Washington, D.C. 20545, Attention: Docketing and Service Section by December 2, 1974. Copies of comments received may be examined in the Commission's Public Document Room at 1717 H Street NW, Washington, D.C.

PART 40—LICENSING OF SOURCE MATERIAL

1. A new § 40.65 is added to 10 CFR Part 40 to read as follows:

§ 40.65 Effluent monitoring reporting requirements.

(a) Each licensee authorized to possess and use source material in uranium milling or production of uranium hexafluoride, shall:

(1) Submit a report to the Commission within 60 days after (date to be inserted based on effective date of rule) and within 60 days after January 1 and July 1 of each year thereafter, specifying the quantity of each of the principal radionuclides released to unrestricted areas in liquid and in gaseous effluents during the previous six months of operation, and such other information the Commission may require to estimate maximum potential annual radiation doses to the public resulting from effluent releases. If quantities of radioactive materials released during the reporting period are significantly above the licensee's design objectives previously reviewed as part of the licensing action, the report shall cover this specifically. On the basis of such reports and any additional information the Commission may obtain from the licensee or others, the Commission may from time to time require the licensee to take such action as the Commission deems appropriate.

PART 70—SPECIAL NUCLEAR MATERIAL

2. A new § 70.57 is added to 10 CFR Part 70 to read as follows:

§ 70.57 Effluent monitoring reporting requirements.

(a) Each licensee authorized to possess and use special nuclear material for processing and fuel fabrication, scrap recovery or conversion of uranium hexafluoride shall:

(1) Submit a report to the Commission within 60 days after (effective date) and within 60 days after January 1 and July 1 of each year thereafter, specifying the quantity of each of the principal radionuclides released to unrestricted areas in liquid and in gaseous effluents during the previous six months of operation, and such other information as the Commission may require to estimate maximum potential annual radiation doses to the public resulting from effluent releases. If quantities of radioactive materials released during the reporting periods are significantly above the licensee's design objectives previously reviewed as part of the licensing action, the report shall cover this specifically. On the basis of such reports and any additional information the Commission may obtain from the licensee or others, the Commission may from time to time require the licensee to take such action as the Commission deems appropriate.

(Sec. 53, 63, 65, 161, 182, 183, Pub. Laws 83-703, 88-489, 68 Stat. 930 as amended, 933, 935, 948, as amended, 953, as amended, 954 (42 U.S.C. 2073, 2093, 2095, 2201, 2232, 2233))

Dated: Germantown, Md., this 24th day of October 1974.

For the Atomic Energy Commission.

PAUL C. BENDER,
Secretary of the Commission.

[FR Doc.74-25343 Filed 10-30-74;8:45 am]

[10 CFR Part 70]

SPECIAL NUCLEAR MATERIAL CONTROL AND ACCOUNTING

Measurement Control Program

The Atomic Energy Commission has under consideration amendments to its regulations in 10 CFR Part 70, "Special Nuclear Material," to strengthen the materials control and accounting requirements for special nuclear material in the interest of the common defense and security. Such amendments are necessary to provide greater assurance that material balances are based upon current, high quality measurement data, so that a loss of material may be distinguished from measurement uncertainty.

Each licensee who is authorized to possess, at any one time and place, a quantity of certain special nuclear material exceeding one effective kilogram in unsealed form would be required to establish and maintain a measurement control program covering all of the components of measurements used for materials control and accounting purposes. The program would include organizational controls for the management of measurement quality, training and performance qualification requirements, a standards and calibration system, a quality testing system for the determination and the control of systematic and random errors, a records evaluation system for the collection and statistical analysis of the data, and a system of management audits and reviews. If adopted by the Commission the proposed

amendments would give licensees three months to submit plans for the measurement control programs. The licensees would be required to follow the plans submitted six months after the deadline date for submission or thirty days after AEC approval whichever is later.

Pursuant to the Atomic Energy Act of 1954, as amended, and section 553 of Title 5 of the United States Code, notice is hereby given that adoption of the following amendments to 10 CFR Part 70 is contemplated. All interested persons who desire to submit written comments or suggestions in connection with the proposed amendments should send them to the Secretary of the Commission, U.S. Atomic Energy Commission, Washington, D.C. 20545, Attention: Docketing and Service Section, by December 30, 1974. Copies of comments on the proposed amendment may be examined at the Commission's Public Document Room at 1717 H Street NW., Washington, D.C.

A new § 70.57 is added to read as follows:

§ 70.57 Measurement Control Program for special nuclear materials control and accounting.

(a) As used in this section,

(1) "Measurement" includes sampling and means the physical or chemical determination of the composition and the quantity of special nuclear material.

(2) "Certified standard" means a standard that has been calibrated by an organization that can demonstrate traceability to the National Bureau of Standards through a certification program.

(3) "Traceability" means the ability to relate any measurement with the national measurements system based on national and international standards.

(4) One effective kilogram has the same meaning as defined in § 70.4(t).

(b) Each licensee who is authorized to possess at any one time and location special nuclear material in a quantity exceeding one effective kilogram, and to use such special nuclear material for activities other than those involved in the operation of a nuclear reactor licensed pursuant to Part 50 of this chapter, or those involved in a waste disposal operation, or as sealed sources, shall establish and maintain a measurement control program for materials control and accounting. Each program function shall be identified and assigned in the licensee organization in accordance with § 70.58(b)(2)[1], and functional and organizational relationships shall be set forth in writing in accordance with § 70.58(b)(3)[1]. The program shall be described in a manual which shall contain the procedures, instructions, and forms prepared to meet the requirements of this paragraph, including procedures for the preparation, review, approval, and prompt dissemination of any program modifications or changes. The licensee's program shall include the following:

(1) The licensee shall assign responsibility for planning, developing, coordinating, and administering the program to an individual in his organization who has no direct responsibilities for the operation of the analytical laboratory or for the processing of material, holds a position at an organizational level which will permit independence of action and objectivity of decision and has authority to obtain all of the information required to monitor and evaluate measurement quality as required by this section.

(2) Provisions shall be made for management reviews to determine the adequacy of the program and to assess the applicability of current procedures and for planned audits to verify conformance with all aspects of the program. These reviews and audits shall be performed at intervals not to exceed 12 months. Audits shall be performed by trained personnel not having direct responsibilities for the parts of the program being audited. The results of reviews and audits shall be recorded and reported to licensee management.

(3) The licensee shall assure that any person who contracts to perform materials control and accounting measurement services conforms with the requirements of § 70.57(b). Conformance shall include application of bias corrections. The random and systematic errors associated with the measurements shall be included in the measurement report submitted to the licensee, who shall have access to the contractor's supporting control data. The licensee shall perform reviews to determine the adequacy of the contractor's program and audits to verify conformance with all aspects of the program. Reviews and audits shall be performed at intervals not to exceed 12 months. Results shall be documented and reported to licensee management.

(4) In order to assure that potential sources of sampling error are identified for control purposes and that samples are representative, process and engineering tests shall be performed to establish procedures for mixing and for sampling bulk materials and for maintaining sample integrity during transport and storage. Other areas of the program shall assure that such procedures are maintained and followed and that sampling is included in the procedures for establishing biases, and systematic and random errors.

(5) The program shall include provisions for the review and approval, before use, of written procedures for:

(i) Preparing or acquiring, maintaining, storing and using measurement standards,

(ii) Calibrating measurement systems, performing bulk measurements, obtaining samples, and performing compositional analyses,

(iii) Recording, analyzing and reporting the program data and information and

(iv) Controlling measurement performance.

Approvals shall be obtained from management personnel whose direct responsibilities could be affected by the quality of material control and accounting measurements.

(6) To assure the continued adequacy of the program, engineering analyses and evaluations shall be made of designs, installations, equipment, preoperational tests of measurement equipment and systems, calibration plans, sampling plans and procedures, and other operations which may affect the quality of special nuclear materials measurements. These analyses and evaluations shall be reviewed annually in sufficient detail to assure the adequacy of the measurement system with respect to the process flows, samplinig and measuring points, and nominal materials compositions. The results of these analyses and evaluations and the reviews shall be recorded.

(7) Procedures and performance criteria shall be established for the training, qualifying, and periodic requalifying of all personnel who perform sampling and measurements for materials control and accounting purposes. Qualification results shall be recorded.

(8) The program shall generate current data for determining bias corrections, random errors, and systematic errors pertaining to materials control and accounting measurements. The program data shall reflect the current process and measurement conditions existing at the time the control measurements are made. Measurements which are not controlled by the program shall not be used for materials control or for accounting purposes. The program shall include:

(i) A system of standards and calibrations to generate the data required for the determination of bias corrections and of systematic errors for all applicable measurement systems. Recalibrations shall be performed whenever any significant change occurs in measurement systems or when program data, generated by standardizations and by tests performed at a predetermined frequency, indicate a need for recalibration. Calibrations, standardizations and tests shall be traceable to certified standards.

(ii) A system of control measurements to provide current data sufficient for the determination of random errors. On a predetermined schedule, the system shall include the replicate analysis of process samples, the replicate weight or volume measurements of bulk quantities of material, and the analysis of replicate process samples. The system shall be designed to determine, when appropriate, such sources of error as between-operator, between-equipment, and between-shift variations.

(9) The program data generated during the current material balance period shall be used for the determination of the limit of error of the plant material balance. Measurement error data previously collected and used may be combined with the current data for the determination if statistical tests show that there is no significant difference between the data. The number of current measurements performed for the determination of measurement biases, of random errors, and of systematic errors

[1] See 10 CFR Part 70 proposed amendment entitled, "Fundamental Nuclear Material Controls," 38 FR 26735, September 25, 1973.

shall be sufficient to substantiate the use of historical data.

(10) The licensee shall monitor and statistically evaluate all program data and information, and relevant process data to obtain estimates of biases, random errors, and systematic errors of special nuclear materials control and accounting measurements and to control measurement performance pursuant to § 70.58(f).[2] Bias corrections shall be applied where applicable.

(11) A system of statistical tests or control charts shall be established and maintained for the control of measurement biases and errors within predetermined limits for each type of program measurement. Whenever control data are generated which are outside of control limits, the licensee shall investigate the condition and take corrective action in a timely manner. Control data which are outside of control limits shall not be used for materials control and accounting purposes. The deficiency in the measurement system, the corrective actions, and the results shall be recorded.

(12) A records system shall be provided in which all data, information, reports, and documents generated by the program shall be retained for five years. Records shall include a summary of the error data utilized in the limit of error calculations performed for each material balance period. The records system shall be organized for efficient retrieval of program information. Each reported result shall be readily relatable to the original measurement data and to all relevant measurement control information, including pertinent calibration data. Records shall be available for AEC inspection.

(c) Applicants and licensees subject to the provisions of paragraph (b) of this section shall submit for approval to the Commission a detailed plan describing the program that will be used to comply with said provisions. The plan submitted also shall include the identification of those areas of the measurements system to be contracted and shall describe the steps the licensee shall take to assure the adequacy of such procedures. Licensee's plans shall be submitted on or before _____ (3 months after publication date of this amendment). The adequacy of a licensee's plan will be based upon the written plan as submitted and on the implementation of such plan in actual practice.

(d) Applicants and licensees subject to the provisions of paragraph (b) of this section shall follow the plans submitted under paragraph (c) of this section after (date 9 months after publication of this amendment) or thirty days after the submitted plan is approved by the AEC whichever is later. The licensee may make no change which would lessen the effectiveness of the measurement control plan, approved pursuant to paragraph (c) of this section, without the prior approval of the Commission. Approval of the Commission shall be sought by the licensee through application for a license amendment submitted pursuant to § 70.34. The licensee shall maintain records of changes to the measurement control program plan made without prior Commission approval, and shall furnish to the Commission a report containing a description of each change within

(1) Two months of the change if it pertains to plutonium, uranium-233, or to uranium enriched in the U^{235} isotope to 20 percent or more, or

(2) Six months of the change if it pertains to uranium enriched in the U^{235} isotope to less than 20 percent.

(Secs. 53, 161, Pub. Law 83-703, 68 Stat. 930 948 (42 U.S.C. 2073, 2201))

Dated at Germantown, Md., this 21st day of October 1974.

For the Atomic Energy Commission.

PAUL C. BENDER,
Secretary of the Commission.

[FR Doc.74-25040 Filed 10-30-74;8:45 am]

[2] See 10 CFR Part 70 proposed amendment entitled "Fundamental Nuclear Material Controls," 38 FR 26735, September 25, 1973.

ENVIRONMENTAL PROTECTION AGENCY

[40 CFR Part 180]

[FRL 288-5]

PARAQUAT

Proposed Tolerances and Exemptions From Tolerances for Pesticide Chemicals on Raw Agricultural Commodities Commodity Exemptions; List of Status

Dr. C. C. Compton, Coordinator, Interregional Research Project No. 4, State Agricultural Experiment Station, Rutgers University, New Brunswick, NJ 08903, on behalf of the IR-4 Technical Committee and the Agricultural Experiment Stations of Texas and Oklahoma submitted a petition (PP 5E1549) proposing establishment of a tolerance for residues of the desiccant paraquat (1,1'-dimethyl-4,4'-bipyridinium), from application of the dichloride salt, in or on the raw agricultural commodity guar beans at 0.5 part per million.

Based on consideration given data submitted in the petition and other relevant material, it is concluded that:

1. The established tolerances for residues in meat and milk are adequate to cover residues resulting from the proposed use, and § 180.6(a)(2) applies.

2. There is no reasonable expectation of residues in eggs and poultry resulting from the proposed use, and § 180.6(a)(3) applies.

3. The proposed tolerance will protect the public health.

Therefore, pursuant to provisions of the Federal Food, Drug, and Cosmetic Act (sec. 408(e), 68 Stat. 514; 21 U.S.C. 346a(e)), the authority transferred to the Administrator of the Environmental Protection Agency (35 FR 15623), and the authority delegated by the Administrator to the Deputy Assistant Administrator for Pesticide Programs (39 FR 18805), it is proposed that § 180.205 be amended by revising the paragraph "0.5 part per million * * *" to read as follows:

§ 180.205 Paraquat; tolerances for residues.

* * * * *

0.5 part per million in or on almond hulls, cottonseed, guar beans, potatoes, sugar beets, sugar beet tops, and sugarcane.

* * * * *

Any person who has registered or submitted an application for the registration of a pesticide under the Federal Insecticide, Fungicide, and Rodenticide Act containing any of the ingredients listed herein may request, on or before December 2, 1974, that this proposal be referred to an advisory committee in accordance with section 408(e) of the Federal Food, Drug, and Cosmetic Act.

Interested persons are invited to submit written comments with reference to this notice to the Federal Register Section, Technical Services Division (WH-569), Office of Pesticide Programs, Environmental Protection Agency, Room 421 East Tower, 401 M Street, SW., Washington, D.C. 20460. Three copies of the comments should be submitted to facilitate the work of the Environmental Protection Agency and others interested in inspecting the documents. The comments must be received on or before December 2, 1974, and should bear a notation indicating the subject. All written comments filed pursuant to this notice will be available for public inspection in the office of the Federal Register Section from 8:30 a.m. to 4:00 p.m. Monday through Friday.

Dated: October 23, 1974.

JOHN B. RITCH, Jr.,
Director,
Registration Division.

[FR Doc.74-25287 Filed 10-30-74;8:45 am]

FEDERAL COMMUNICATIONS COMMISSION

[47 CFR Part 1]

[Docket No. 19658]

SCHEDULE OF FEES

Order Extending Time for Filing Comments and Reply Comments

In the matter of amendment of Subpart G of Part 1 of the Commission's rules relating to the schedule of fees.

1. The National Cable Television Association has requested an extension of time for filing comments in the above-captioned matter. By order released on September 17, 1974, and published at 39 FR 34424, September 25, 1974, the time limits for the filing of comments and reply comments were extended to October 21, 1974 and November 4, 1974 respectively.

2. The request is supported by the fact that the National Cable Television Association has requested information

from the Commission which, it is asserted, is necessary to enable it to file complete comments on the proposed fees. This request has only been acted upon recently.

3. *Accordingly, it is ordered,* Pursuant to the authority delegated in § 0.251(b), that the time limits for the filing of comments and reply comments are extended to November 4, 1974 and November 18, 1974, respectively.

Adopted: October 17, 1974.

Released: October 18, 1974.

FEDERAL COMMUNICATIONS COMMISSION,
[SEAL] ASHTON R. HARDY,
General Counsel.

[FR Doc.74-25334 Filed 10-30-74;8:45 am]

[47 CFR Part 73]

[Docket No. 20065; RM-2224]

TELEVISION BROADCAST STATIONS IN CERTAIN CITIES IN NEBRASKA

Table of Assignment; Order Extending Time for Filing Reply Comments

In the matter of amendment of § 73.606(b), Table of Assignments, Television Broadcast Stations (Alliance, Hay Springs, and Scottsbluff, Nebraska).

1. On May 23, 1974, the Commission adopted a notice of proposed rule making in the above-entitled proceeding. Publication was given in the FEDERAL REGISTER on May 31, 1974, 39 FR 19230. The date for filing comments has expired and the date for filing reply comments is presently October 21, 1974.

2. On October 16, 1974, counsel for Wyneco Communications, Inc., licensee of Station KSTV(TV), Scottsbluff, Nebraska, requested that the time for filing reply comments be extended to and including November 25, 1974. Counsel states that due to the press of other matters before the Commission at this time the additional time is necessary in order to prepare reply comments. Counsel for Duhamel Broadcasting Enterprises, proponent in this proceeding, interposes no objection to a grant of the requested extension of time.

3. We are of the view that the public interest would be served by granting the additional time. *Accordingly, it is ordered,* That the date for filing reply comments is extended to and including November 25, 1974, respectively.

4. This action is taken pursuant to authority found in sections 4(i), 5(d)(1) and 303(r) of the Communications Act of 1934, as amended, and § 0.281 of the Commission's rules.

Adopted and released: October 18, 1974.

FEDERAL COMMUNICATIONS COMMISSION,
[SEAL] WALLACE E. JOHNSON,
Chief, Broadcast Bureau.

[FR Doc.74-25333 Filed 10-30-74;8:45 am]

FEDERAL ENERGY ADMINISTRATION

[10 CFR Part 212]

COMPUTATION OF LANDED COSTS—PRICE CEILING

Further Notice of Proposed Rulemaking and Public Hearing

To supplement the regulations on computation of landed costs issued today, it is further proposed to amend § 212.84(c) by adding a new subparagraph to provide a provisional cost ceiling during the initial period of operation of the new regulation. If adopted this amendment will be effective as of the date of this notice.

The most recent data for aggregate imported crude oil costs reported to FEA show that in the last few months several of the integrated major oil companies have been importing crude oil at significantly higher landed costs than independent refiners. This phenomenon cannot be fully analyzed until FEA has more detailed information, which FEA will collect as part of this regulation and its audit program. The trend is, however, of concern to FEA because independent refiners purchase most of their crude oil in the open market in arms-length transactions, and the fact that their costs seem to be lower than those of several of the integrated refiners importing significant amounts of equity crude oil suggests that the current landed cost computations of several integrated refiners may exceed the arms-length standards which these regulations are designed to implement. Since the enforcement cycle of the proposed regulations operates over a two-month period, the FEA has concluded that it must impose an interim ceiling on landed costs to insure that undue costs will not be passed forward in the meantime.

The price ceiling is not designed to supplant the other regulations, but to provide an added degree of certainty concerning allowable transfer prices during the period required for FEA to collect the data necessary to compute representative and maximum prices. Once the regulations are in full operation, and FEA has developed an adequate data base to test more fully the adequacy of the arms-length standard which FEA is now adopting, the interim price ceiling may be modified or deleted.

The interim price ceiling has been set so as to allow the companies to pass forward any current increase in their payments to the host government over May 1973 levels, including payments to the host government for repurchased oil, plus 25 cents. The latter allowance is to take account of increases in capital requirements per barrel, especially increased working capital needed to carry higher cost inventories, which have occurred since May 1973, and to provide limited recognition of any increase in market margins which may have occurred since Spring 1973. General information available to FEA suggests that this allowance should be adequate to cover current estimates of arms-length prices used by most companies for most crude oils and should be compatible with expected margins in competitive markets. Persons having information in this regard are invited to present it as part of this rulemaking.

FEA recognizes that in many cases payments to host governments are subject to subsequent adjustment. Buy-back prices may be revised; tax and royalty rates changed; and buy-back obligations modified. Pending final settlements, companies are expected to use their best estimates of these items in calculating the ceiling price.

The public hearing in the proceeding will be held beginning at 9:30 a.m., on Thursday, November 21, 1974, at the Federal Building, Room 3000, 12th and Pennsylvania Avenue, NW., Washington, D.C., to receive comments from interested persons on the matters set forth herein. Any person who has an interest in the subject of the hearing, or who is a representative of a group or class or persons which has an interest in the subject of the hearing, may make a written request for an opportunity to make oral presentation. Such a request should be directed to Executive Communications, FEA, and must be received before 4:30 p.m., November 14, 1974. Such a request may be hand delivered to Room 3309, Federal Building, 12th and Pennsylvania Avenue NW., Washington, D.C., between the hours of 8 a.m. and 4:30 p.m., Monday through Friday. The person making the request should be prepared to describe the interest concerned; if appropriate, to state why he or she is a proper representative of a group or class of persons which has such an interest; and to give a concise summary of the proposed oral presentation and a phone number where he or she may be contacted through November 18, 1974. Each person selected to be heard will be so notified by the FEA before 5:30 p.m., November 18, 1974, and must submit 100 copies of his or her statement to Executive Communications, FEA, Room 3309, Federal Building, Washington, D.C. 20461, before 8:30 a.m., November 21, 1974.

The FEA reserves the right to select the persons to be heard at the hearing, to schedule their respective presentations, and to establish the procedures governing the conduct of the hearing. Each presentation may be limited, based on the number of persons requesting to be heard.

An FEA official will be designated to preside at the hearing. It will not be a judicial or evidentiary-type hearing. Questions may be asked only by those conducting the hearing, and there will be no cross-examination of persons presenting statements. Any decision made by the FEA with respect to the subject matter of the hearing will be based on all information available to the FEA. At the conclusion of all initial oral state-

ments, each person who has made an oral statement will be given the opportunity if he or she so desires, to make a rebuttal statement. The rebuttal statements will be given in the order in which the initial statements were made and will be subject to time limitations.

Any interested person may submit questions, to be asked of any person making a statement at the hearing, to Executive Communications, Room 3309, FEA, before 4:30 p.m., November 18, 1974. Any person who makes an oral statement and who wishes to ask a question at the hearing may submit the question, in writing, to the presiding officer. The FEA or the presiding officer, if the question is submitted at the hearing, will determine whether the question is relevant, and whether time limitations permit it to be presented for answers.

Any further procedural rules needed for the proper conduct of the hearing will be announced by the presiding officer.

A transcript of the hearing will be made and the entire record of the hearing, including the transcript, will be retained by the FEA and made available for inspection at the Administrator's Reception Area, Room 3400, Federal Building, 12th and Pennsylvania Avenue NW., Washington, D.C., between the hours of 8 a.m. and 4:30 p.m., Monday through Friday. Anyone may buy a copy of the transcript from the reporter.

Interested persons are invited to participate in this rulemaking by submitting data, views, or arguments with respect to the proposed regulations set forth in this notice to Executive Communications, Federal Energy Administration, Box BH, Washington, D.C. 20461.

Comments should be identified on the outside envelope and on documents submitted to Executive Communications, FEA, with the designation "Computation of Landed Costs—Price Ceiling". Fifteen copies should be submitted. All comments received by 4:30, Tuesday, November 19, 1974, and all relevant information, will be considered by the Federal Energy Administration before final action is taken on the proposed regulations.

Any information or data considered by the person furnishing it to be confidential must be so identified and submitted in writing according to the procedures stated in 10 CFR § 205.9(f). FEA reserves the right to determine the confidential status of the information or data and to treat it according to its determination.

(Emergency Petroleum Allocation Act of 1973, Pub. L. 93-159; Federal Energy Administration Act of 1974, Pub. L. 93-275; E.O. 11790, 39 FR 23185).

In consideration of the foregoing, it is proposed to amend Part 212, Chapter II of Title 10, Code of Federal Regulations, effective October 25, 1974, as set forth below.

Issued in Washington, D.C., October 25, 1974.

ROBERT E. MONTGOMERY, JR.,
General Counsel,
Federal Energy Administration.

Section 212.84 is amended in paragraph (c) by redesignating that paragraph as § 212.84(c)(1) and adding a new subparagraph (2) to read as follows:

§ 212.84 Disallowance of landed costs.

* * * * *

(c) *Landed cost of crude oil.* * * *

(2) In no case shall the price used in computing the landed cost of a particular crude oil established pursuant to subparagraph (1) of this paragraph exceed (i) the corresponding price for that crude oil in May 1973 plus (ii) the amount by which increases per barrel in payments to the host governments in the month of measurement exceed the per barrel payments to the host governments in the month of May 1973, plus (iii) 25 cents per barrel. Increases in payments to the host government shall include any increases in taxes payable on income directly derived from the production of crude oil such as excess profit taxes which have become payable because of the increase in world crude oil prices and any increases in payments for crude oil repurchased from the host government's equity share.

[FR Doc.74-25370 Filed 10-30-74;8:45 am]

SECURITIES AND EXCHANGE COMMISSION

[17 CFR Part 240]

[Release No. 34-11073; File No. 4-176]

BROKERS, DEALERS OR MEMBERS OF EXCHANGES

Prohibition Against Fixing of Commission Rates

The Securities and Exchange Commission today released for public comment proposed Securities Exchange Act Rules 19b-3 (17 CFR 240.19b-3) and 10b-22 (17 CFR 240.10b-22). The rules would be adopted under the Securities Exchange Act of 1934 (the "Act"), and particularly sections 2, 6, 10, 11, 19 and 23 thereunder, 15 U.S.C. 78b, 78f, 78j, 78k, 78s and 78w. In that connection, the Commission also announced that it would hold oral hearings beginning Tuesday, November 19, 1974, at 10 a.m., in Room 776 at the Commission's headquarters, 500 North Capitol Street, Washington, D.C. 20549.

Introduction. On September 19, 1974, the Commission requested national securities exchanges to effect necessary changes in their constitutions, rules and practices so as to eliminate those elements that require, or have the effect of requiring, exchange members to charge any person any fixed rate of commission.[1] While the Commission has not received responses from all national securities exchanges, only one such exchange has indicated that it would comply with the Commission's request,[2] and three such exchanges have indicated that they do not intend to comply fully with the Commission's request.[3] Accordingly, the Commission has determined to publish for comment proposed Rule 19b-3 which would alter and supplement the rules of national securities exchanges by prohibiting national securities exchanges from adopting or retaining any rule of the exchange that requires, or from otherwise directly or indirectly requiring, members to charge any person any fixed rate of commission for transactions executed on, or effected by use of the facilities of, such exchanges. In addition, Rule 19b-3 would require exchanges to provide in their rules that nothing therein or in the practices of exchanges shall be construed to require or permit members to agree or arrange, directly or indirectly, for the charging of fixed rates of commission. Rule 19b-3 would also relieve exchange members and their associated persons of the obligation to comply with any exchange rule covered by paragraph (a) of Rule 19b-3 regardless of whether the exchange had amended or repealed such rule; members and associated persons could also no longer rely on such an exchange rule.

In addition, the Commission has determined to publish for comment proposed Rule 10b-22 which would make it unlawful for any broker, dealer or member of any national securities exchange, directly or indirectly, to participate in any agreement or arrangement with another broker, dealer or member of any exchange with respect to the fixing of any amount to be charged to other persons in respect of transactions in securities executed on, or effected by using any facility of, such exchange. Proposed Rule 10b-22 would, however, not affect participation in agreements or arrangements in respect of transactions in securities which are exempted from Rule 10b-2 (17 CFR 240.-10b-2) by paragraph (d) thereof or are made in compliance with the provisions of Rule 10b-7 (17 CFR 240.10b-7) or Rule 10b-8 (17 CFR 240.10b-8). Under section (c) of the proposed rule, the Commission, having due regard for the public interest and for the protection of investors, and in order to insure the maintenance of fair and honest markets, could grant exemptions, either upon written request or upon its own motion, and could impose upon any exemption so granted such terms and conditions as it deemed necessary or appropriate in the public interest or for the protection of investors. Proposed Rule 10b-22 is intended to prevent circumvention of proposed Rule 19b-3 and, accordingly, would only be adopted if proposed Rule 19b-3 is adopted.

Commission concern with the operation of rules prescribing fixed commission rates for exchange transactions spans more than a decade of hearings and studies;[4] transitional changes in the historical fixed commission rate structure began in 1968[5] and have continued over a period of six years, reflecting the Commission's determination to devise gradual solutions which would be consistent with the protection of investors and the public interest; and the Commission's policy conclusions to act to terminate the fixing of commission rates have been a matter of public record for more than a year.[6] Nevertheless, before adopting rules to eliminate the fixing of commission rates, the Commission is undertaking to review all issues involved (including issues relating to the third

market and such other issues as the exchanges and other interested persons believe should be covered) as well as to consider carefully any collateral consequences that might result from the elimination of fixed rates. Furthermore, it may be appropriate to consider whether alternative or additional regulations should be provided under the Act.

Therefore, in addition to soliciting the submission by interested persons of written views, data and arguments, which should be submitted no later than December 10, 1974, the Commission will hold oral hearings beginning on November 19, 1974, to obtain oral presentations of views and data and arguments. The Commission will invite representatives of the national securities exchanges, member firms and other organizations in the securities industry as well as other interested persons to appear at the oral hearings. The Commission will welcome requests from other persons to appear and, subject to time limitations, will accommodate as many such persons as possible.

It is anticipated that the oral hearings will also prove a useful adjunct to the rulemaking proceeding. Nevertheless, in order to facilitate the widest possible public participation, copies of all written submissions, as well as transcripts of the oral hearings, will be made available in the Public Reference Room, 1100 L Street, NW., Washington, D.C., and at each regional office of the Commission. Persons wishing to submit written views, data and arguments in respect of submissions made by others or in respect of views, data and arguments presented at the oral hearings may do so until December 24, 1974.

1. Section 240.19b–3, as proposed, is added to read as follows:

§ 240.19b–3. Prohibiting fixing of rates of commission by exchanges.

(a) Effective May 1, 1975, no national securities exchange ("exchange") shall adopt or retain any rule of the exchange that requires, or shall otherwise, directly or indirectly, require its members, or any person associated with its members, to charge any person any fixed rate of commission for transactions executed on, or effected by the use of the facilities of, such exchange.

(b) Each exchange shall provide effective May 1, 1975, in its rules of the exchange that nothing therein or in its practices shall be construed to require or permit its members, or any person associated with its members, to agree or arrange, directly or indirectly, for the charging of fixed rates of commission for transactions executed on, or effected by the use of the facilities of, such exchange.

(c) On and after May 1, 1975, no member of any exchange, or person associated with any member, shall be required to comply with, or may rely on, the provisions of any rule of the exchange covered by paragraph (a) of this section.

(d) As used in this rule, the term "rule of the exchange" refers to any provision of the constitution, articles of incorporation, bylaws, or rules or instruments corresponding thereto, whatever the name, of the exchange.

If adopted, proposed Rule 19b–3 would by its terms become effective on May 1, 1975.

Proposed Rule 19b–3 is intended to reach all rules governing the fixing of rates of commission on exchange transactions. Thus, for example, in the case of the NYSE, the provisions of Article XV of the NYSE Constitution could not be retained after May 1, 1975; the rule specifically covers intra-member rates as well as rates charged to non-members. In addition, other rules, such as NYSE Rules 391, 392, and 393, would have to be amended by exchanges to eliminate provisions intended to preserve the fixed commission rate structure in connection with distributions outside of the normal pattern of exchange transactions. Proposed Rule 19b–3 covers any "rule of the exchange," which is defined to refer to any provision of the constitution, articles of incorporation, bylaws, or rules or instruments corresponding thereto, whatever the name, of the exchanges. Because of the long history of fixed commission rates, the Commission believes it would be appropriate, as provided by paragraph (b) of proposed Rule 19b–3, for exchanges to explicitly expunge the prior system by providing that nothing in their rules of the exchange or in their practices shall be construed to require or permit members to agree or arrange, directly or indirectly, for the charging of fixed rates of commission.

The Commission anticipates that, if proposed Rule 19b–3 is adopted, the exchanges will proceed promptly to arrange for their rules of the exchange to conform, effective May 1, 1975, if not sooner, to the requirements of Rule 19b–3 in compliance with section 6 of the Act. Nevertheless, in the event that all necessary exchange action is not completed prior to May 1, 1975, paragraph (c) of proposed Rule 19b–3 makes clear that no member of any exchange, or person associated with a member, shall be required to comply with, or may rely on, the provisions of any rule of the exchange which paragraph (a) of proposed Rule 19b–3 would not permit an exchange to retain after May 1, 1975.

The rules of the exchanges have complex origins that will require careful examination in light of the adoption of Rule 19b–3. The Commission believes that exchanges should promptly undertake a comprehensive review of their rules in order to be in a position, if Rule 19b–3 is adopted, to undertake educational programs to acquaint their members with the provisions of any required new or revised rules as soon as possible.

2. Section 240.10b–22, as proposed, is added to read as follows:

§ 240.10b–22. Prohibiting fixing of rates of commission by brokers, dealers or members of exchanges.

(a) Except as provided in paragraphs (b) and (c) of this section, it shall be unlawful for any broker, dealer or member of any national securities exchange ("exchange"), directly or indirectly, to participate in any agreement or arrangement with another broker, dealer or member of any exchange as to the fixing of any amount to be charged to other persons in respect of transactions in securities executed on, or effected by using any facility of, such exchange.

(b) Brokers, dealers and members of exchanges may participate in agreements or arrangements in respect of transactions in securities which are exempted from § 240.10b–2 (Rule 10b–2) by paragraph (d) thereof or are made in compliance with the provisions of § 240.10b–7 or § 240.10b–8 (Rule 10b–7 or Rule 10b–8).

(c) The Commission, having due regard for the public interest and for the protection of investors, and in order to insure the maintenance of fair and honest markets, may by order exempt from paragraph (a) of this section any agreement or arrangement, or agreements or arrangements, in respect of transactions in securities. The Commission may act either upon written request or upon its own motion and may impose upon any exemption such terms and conditions as it deems necessary or appropriate in the public interest or for the protection of investors.

Since proposed Rule 10b–22 would be intended to prevent any circumvention of the provisions of proposed Rule 19b–3, it would not be adopted if Rule 19b–3 were not adopted. If Rule 19b–3 is adopted, Rule 10b–22 would not, if adopted, become effective prior to May 1, 1975.

Proposed Rule 10b–22 would prohibit brokers, dealers or members of national securities exchanges from participating, directly or indirectly, in any agreement or arrangement to fix any amount to be charged to other persons in respect of exchange transactions in securities. Since the prohibition is stated in terms of fixing of any "amount" to be charged to "other persons," it would make unlawful, for example, any agreement or arrangement with respect to either public commissions (that is, commissions charged to persons who are not members of an exchange) or intra-member commissions (that is, commissions charged by members to other members.) [7]

If plans currently in effect under Rule 10b–2 are appropriately amended to comply with the provisions of proposed Rule 19b–3 (and such amendments are declared effective pursuant to Rule 10b–2), proposed Rule 10b–22 would not prohibit any agreement or arrangement which is exempted from Rule 10b–2 by paragraph (d) thereof and by which any brokers, dealers or members of an exchange in effect agree on or arrange for an amount to be charged to their customers. Similarly, transactions permitted by Rules 10b–7 and 10b–8 would in all cases be excluded from the prohibition of proposed Rule 10b–22.

Because the Commission's responsibilities under the Act require that, among other things, it be sensitive to factors affecting the fairness, orderliness and efficiency of exchange markets, paragraph (c) of proposed Rule 10b–22 would permit the Commission to exempt certain agreements and arrangements. The Commission would only grant an exemption if, having due regard for the public interest and for the protection of

investors, it concluded that the exemption would contribute to the maintenance of fair and honest markets. The Commission would welcome views on whether any specific exclusions from paragraph (a) of proposed Rule 10b–22 in addition, or as alternatives, to those set forth in paragraph (b) should be considered.

Source materials. Set forth below is a list of some of the more important source materials relating to commission rate matters. While the list should not be assumed to be complete or exhaustive, it may prove useful to interested persons who wish to submit views, data and arguments with respect to the proposed rules.

Exchange Act Releases:

No. 8239 (Jan. 26, 1968) NYSE proposed rate structure changes.

No. 8324 (May 28, 1968) Order for institution of hearings on commission rates.

No. 8399 (Sept. 4, 1968) Letter to NYSE regarding interim rate structure changes.

No. 8746 (Nov. 10, 1969) Letter regarding give-ups.

No. 8791 (Dec. 31, 1969) Issues covered in commission rate hearings.

No. 9007 (Oct. 22, 1970) Request to NYSE for new rate structure proposal.

No. 9079 (Feb. 11 1971) Announcement of unfixing rates on orders in excess of $500,000.

No. 9096 (Mar. 4, 1971) Letter to NYSE regarding fixed intra-member rates.

No. 9105 (Mar. 11, 1971) Reaffirmance of competitive rates on orders in excess of $500,000.

No. 9132 (Apr. 1, 1971) Exchange of letters on commissions on institutional size orders.

No. 9148 (Apr. 14, 1971) Reaffirmance of $500,000 breakpoint.

No. 9950 (Jan. 16, 1973) Adoption of Rule 19b–2.

No. 10383 (Sept. 11, 1973) Policy conclusions with respect to, among other things, termination of fixed commission rates.

No. 10560 (Dec. 14, 1973) Letter to NYSE regarding commission rates generally.

No. 10670 (Mar. 7, 1974) Response to $2,000 breakpoint.

No. 10986 (Aug. 27, 1974) Procedural explanation of Commission approach to unfixing of commission rates.

No. 11019 (Sept. 19, 1974) Requesting rule changes to unfix commission rates.

Special Studies:

Wharton School of Finance and Commerce, A Study of Mutual Funds, H.R. Rep. No. 2274, 87th Cong., 2d Sess. (1962).

Securities and Exchange Commission, Special Study of Securities Markets, H.R. Doc. No. 95, 88th Cong., 1st Sess. (1963).

Securities and Exchange Commission, Institutional Investor Study Report, H.R. Doc. No. 92–64, 92d Cong., 1st Sess. (1971).

Studies and Reports Prepared or Commissioned by the New York Stock Exchange:

Economic Effects of Negotiated Commission Rates on the Brokerage Industry, the Market for Corporate Securities and the Investing Public, New York Stock Exchange (Aug. 1968).

Reasonable Public Rates for Brokerage Commissions, National Economic Research Associates, Inc. (Feb. 1970).

Stock Brokerage Commissions, The Development and Application of Standards of Reasonableness for Public Rates, National Economic Research Associates, Inc. (July 1970).

The Securities Markets, A Report, with Recommendations by William McChesney Martin, Jr. (1971).

Incentives to Exchange Membership in a Capital Market System, New York Stock Exchange (Nov. 1973).

Quarterly Analysis of Negotiated Rates, New York Stock Exchange (3rd qtr., 1971–2nd qtr., 1974).

Securities and Exchange Commission Hearings:

In the Matter of Commission Rate Structure of Registered National Securities Exchanges, Securities and Exchange Commission File No. 4–144 (1968–1971), consisting of 23 volumes of reported testimony and 15 volumes of written statements and exhibits.

In the Matter of the Structure, Operation and Regulation of the Securities Markets, Securities and Exchange Commission File No. 4–147 (1971), consisting of 24 volumes of reported testimony and 4 volumes of written statements and exhibits.

In the Matter of Commission Rate Schedules of Registered National Securities Exchanges, Securities and Exchange Commission File No. 4–167 (1973), consisting of 10 volumes of reported testimony and written statements and exhibits.

In the Matter of Intra-Member Commission Rate Schedules of Registered National Securities Exchanges, Securities and Exchange Commission File No. 4–171 (1974), consisting of 4 volumes of reported testimony and written statements and exhibits.

In the Matter of NASD Anti-Reciprocal Rule and Investment Company Brokerage Practices, Securities and Exchange Commission File No. 4–172 (1974), consisting of 3 volumes of reported testimony and written comments and exhibits.

In the Matter of Commission Rate Schedules of Registered National Securities Exchanges, Securities and Exchange Commission File No. 4–174 (1974), consisting of 4 volumes of reported testimony and written statements and exhibits.

Policy Statements:

Securities and Exchange Commission, Report on the Public Policy Implications of Investment Company Growth, H.R. Rep. No. 2337, 89th Cong., 2d Sess. (1966).

Securities and Exchange Commission, Policy Statement on the Structure of a Central Market System (Mar. 1973).

Securities and Exchange Commission, Statement on the Future Structure of the Securities Markets (Feb. 1972).

Congressional Hearings and Reports:

Securities Industry Study, Report of the Subcommittee on Securities of the Senate Committee on Banking, Housing and Urban Affairs, S. Doc. No. 93–13, 93d Cong., 1st Sess. (1973).

Securities Industry Study, Report of the Subcommittee on Securities of the Senate Committee on Banking, Housing and Urban Affairs for the Period Ending Feb. 4, 1972, 92d Cong., 2d Sess. (1972).

Securities Industry Study, Report of the Subcommittee on Commerce and Finance of the House Committee on Interstate and Foreign Commerce, 92d Cong., 1st and 2d Sess. (1972).

Hearings before the Subcommittee on Securities of the Senate Committee on Banking, Housing and Urban Affairs on S. 3126, 93d Cong., 2d Sess. (1974).

Hearings before the Subcommittee on Securities of the Senate Committee on Banking, Housing and Urban Affairs on S. 470 and S. 488, 93d Cong., 1st Sess. (1973).

Hearings before the Subcommittee on Commerce and Finance of the House Committee on Interstate and Foreign Commerce on H.R. 5050 and H.R. 340, 93d Cong., 1st Sess. (1973).

Hearings before the Subcommittee on Securities of the Senate Committee on Banking, Housing and Urban Affairs on S. 3169, 92d Cong., 2d Sess. (1972).

Hearings on Securities Industry Study before the Subcommittee on Securities of the Senate Committee on Banking, Housing and Urban Affairs, 92d Cong., 1st Sess. (1972)

Hearings on Securities Industry Study before the Subcommittee on Commerce and Finance of the House Committee on Interstate and Foreign Commerce, 92d Cong., 1st Sess. (1971).

Exchange Constitutions and Rules:

American Stock Exchange, Constitution and Rules, in particular, Constitution Art. VI, Rules 380–399.

Boston Stock Exchange, Constitution and Rules, in particular, Constitution Art. XVIII, Rules Ch. XVI.

Chicago Board Options Exchange, Constitution and Rules, in particular, Rules Ch. XIV.

Chicago Board of Trade, Rules and Regulations, in particular, Rules Ch. VIII.

Cincinnati Stock Exchange, Rules and By-Laws, in particular, Rules Sec. 54, By-Laws Secs. 1, 2, 3, 4.

Detroit Stock Exchange, Constitution and Rules, in particular, Constitution Art. XVIII, Rules Ch. VII.

Intermountain Stock Exchange, Constitution and Rules, in particular, Rules Art. XVI.[3]

Midwest Stock Exchange, Constitution and Rules, in particular, Rules Art. XXVIII.

National Stock Exchange, By-Laws and Rules, in particular, Rules Art. 3–18.

New York Stock Exchange, Constitution and Rules, in particular, Constitution Art. XV, Rules 365–387.

Pacific Stock Exchange, Constitution and Rules, in particular, Constitution Art. XIII, Rule IV.

PBW Stock Exchange, Constitution and Rules, in particular, Constitution Art. XIX, Rules 671–698.

Spokane Stock Exchange, Constitution and Rules, in particular, Constitution Art. XIX.

Miscellaneous Materials:

Baxter, NYSE Fixed Commission Rates: A Private Cartel Goes Public, 22 Stan. L. Rev. 675 (1970).

Demsetz, The Cost of Transacting, Quarterly Journal of Economics (Feb. 1968).

Friend and Blume, The Consequences of Competitive Commissions on the NYSE (1972). Reprinted in Stock Exchange Commission Rates, Hearings before the Subcommittee on Securities of the Senate Committee on Banking, Housing and Urban Affairs. Also appears, in condensed form, in 28 Journal of Finance 795 (Sept. 1973).

Kahn, The Economics of Regulation, Vol. II, pp. 193–209 (1971).

Lorie, Public Policy for American Capital Markets, submitted to the Secretary and Deputy Secretary of the Treasury (Feb. 7, 1974).

Ratner, Regulation of the Compensation of Securities Dealers, 55 Cornell L. Rev. 348 (Fall, 1970).

All persons who wish to appear at the oral hearings should inform George A. Fitzsimmons, Secretary of the Commission, Room 892, Securities and Exchange Commission, 500 North Capitol Street, Washington, D.C. 20549, telephone number (202) 755–1160, not later than November 8, 1974. Persons intending to appear should file with the Secretary 30 copies of the text of any prepared statements not later than 48 hours prior to their appearance and are invited, at the time of their appearance, to make addi-

tional copies of their statements available for the benefit of the press and all other interested persons. Persons wishing to make written submissions of views, data and arguments should file 30 copies thereof with the Secretary no later than December 10, 1974. Copies of all submissions, as well as transcripts of the oral hearings, will be made available in the Public Reference Room, 1100 L Street, NW., Washington, D.C., and at each regional office of the Commission. Persons wishing to submit written views, data or arguments in respect of submissions made by others or in respect of views, data and arguments presented at the oral hearings may do so until December 24, 1974. All submissions should refer to Securities and Exchange Commission File No. 4–176.

(Secs. 2, 6, 10b, 11, 19b, 23(a); 48 Stat. 881, 885, 891, 898, 901; as amended 68 Stat. 686, P-L No. 621, 74th Cong.; 15 U.S.C. 78b, 78f, 78j(a), 78s(b), 78u(a))

By the Commission.

[SEAL] GEORGE A. FITZSIMMONS,
Secretary.

OCTOBER 24, 1974.

FOOTNOTES

[1] Securities Exchange Act Release No. 11019 (Sept. 19, 1974), 39 Fed. Reg. 35214 (Sept. 30, 1974).

[2] The Intermountain Stock Exchange has so indicated; in addition, while the Cincinnati Stock Exchange has not yet responded to the Commission's request, it took action in July 1974, to eliminate fixed intra-member rates.

[3] The American, Boston, and New York Stock Exchanges have so indicated. The Amex has indicated that, after giving detailed consideration to the Commission's request and to the question of uniform versus negotiated commission rates, it (1) would seek a hearing to present the Amex's position on the need to retain uniform commission rates and (2) had determined that it could not accede voluntarily to the Commission's request. The Amex has accordingly requested an opportunity to submit to the Commission its written and oral views. The NYSE has indicated that it believes that competitive rates without concurrent legislative and regulatory safeguards would ultimately be destructive of the auction market and not in the public interest. The NYSE has, therefore, indicated it would comply with the Commission's request insofar as it relates to public commission rates, but only if a combined program of legislation and regulation is enacted consistent with the intent of the NYSE's policy statement of March 1, 1973, which, among other things, would require that all trades of listed securities be exposed to the flow of orders in an auction market prior to exposure to other markets. It has, however, declined to comply with the Commission's request insofar as it relates to floor brokerage commission rates. Since the combined program has not, in the NYSE's view, been enacted, the NYSE has also requested a hearing.

[4] Materials relating to such hearings and studies, as well as some of the other source materials which may prove useful to interested persons in submitting views, data and arguments with respect to the rules proposed today are listed, infra. The Commission will make available shortly a synopsis of action previously taken by the Commission relating to fixed commission rates on exchange transactions.

[5] See Securities Exchange Act Releases Nos. 8324 (May 28, 1968) and 8399 (Sept. 4, 1968).

[6] See Securities Exchange Act Release No. 10383 (Sept. 11, 1973), 38 FR 27243 (Oct. 1, 1973).

[7] In addition to other remedies available to it, the Commission could, if proposed Rule 10b–22 is adopted, censure, deny registration to, suspend for a period not exceeding twelve months or revoke the registration of, any registered broker or dealer if the Commission determined that such broker or dealer, had willfully violated the provisions of proposed Rule 10b–22 and that such censure, denial, suspension or violation was in the public interest.

[8] As indicated in n. 2, the Intermountain Stock Exchange will amend Art. XVI effective May 1, 1975.

[FR Doc.74–25539 Filed 10–30–74;9:30 am]

notices

This section of the FEDERAL REGISTER contains documents other than rules or proposed rules that are applicable to the public. Notices of hearings and investigations, committee meetings, agency decisions and rulings, delegations of authority, filing of petitions and applications and agency statements of organization and functions are examples of documents appearing in this section.

DEPARTMENT OF STATE

Agency for International Development

[Redelegation of Authority No. 99.1.1, Amdt. 5]

CHIEF, REGIONAL OPERATIONS DIVISION, ET AL.

Redelegation of Authority Regarding the Contracting Function

Pursuant to the authority delegated to me by Redelegation of Authority No. 99.1, dated May 1, 1973, from the Assistant Administrator for Program and Management Services (38 FR 12834), as amended, I hereby further amend Redelegation of Authority No. 99.1.1 dated May 2, 1973 (38 FR 12836), as amended, as follows:

1. Paragraph A is amended to substitute "Chief, East Asia Branch; Chief, Near East and South Asia Branch;" for "Chief, Asia Branch; Chief, Supporting Assistance Branch;" in the list of officers.

2. Paragraph B is deleted in its entirety, and "B. [Reserved]" substituted therefor.

This amendment is effective immediately.

Dated: October 17, 1974.

JOHN F. OWENS,
Director, Office of Contract Management.

[FR Doc.74-25355 Filed 10-30-74;8:45 am]

[Public Notice CM-182]

SHIPPING COORDINATING COMMITTEE; SUBCOMMITTEE ON MARITIME LAW

Notice of Meeting

A meeting of the Subcommittee on Maritime Law of the Shipping Coordinating Committee will be held at 10:30 a.m. on Wednesday, November 20, 1974, in Room 6320, Department of State, 2201 C Street, NW., Washington, D.C. The meeting is open to the public.

The purpose of the meeting is to discuss preparations for the International Legal Conference on the Carriage of Passengers and their Luggage on Board Ships to be held under the auspices of the Intergovernmental Maritime Consultative Organization (IMCO) in Athens, Greece, from December 2 through 13, 1974. The Conference will consider a set of draft treaty articles for an International Convention for the Unification of Certain Rules relating to the Carriage by Sea of Passengers and their Luggage. The draft articles, which were prepared by the Legal Committee of IMCO and by the IMCO Secretariat, concern such issues as the standard of liability for carriers with respect to death or personal injury to passengers or damage to their luggage, the financial limits of liability and procedures for bringing claims under the proposed Convention.

Members of the general public who wish to attend the meeting will be admitted to the extent that the seating capacity of the meeting room will permit. For purposes of fulfilling building security requirements, persons planning to attend the meeting are requested to advise Mr. Charles J. Pitman, Room 6420, Department of State, Washington, D.C. 20520 (202-632-1571). Requests for further information on the meeting should also be directed to Mr. Pitman.

Dated: October 25, 1974.

CHARLES J. PITMAN,
Ad Hoc Chairman, Maritime Law Subcommittee, Shipping Coordinating Committee.

[FR Doc.74-25311 Filed 10-30-74;8:45 am]

DEPARTMENT OF DEFENSE

Department of the Air Force

USAF SCIENTIFIC ADVISORY BOARD

Closed Meetings

The Tactical Panel of the USAF, Scientific Advisory Board will meet as follows:

(1) At Ramstein Air Base, Germany:

November 11, 1974: 8:30 a.m.-4:00 p.m.
November 12, 1974: 8:30 a.m.-12:00 noon

(2) At Royal Air Force Upper Heyford, England:

November 12, 1974: 3:00 p.m.-5:00 p.m.
November 13, 1974: 8:30 a.m.-12:00 noon

The meetings will be closed to the public. The panel will receive classified briefings on matters listed in 5 U.S.C. 552(b) (1) and (4) concerning the mission and resources of the United States Air Forces in Europe.

For further information contact the Scientific Advisory Board Secretariat at 202-697-8845.

STANLEY L. ROBERTS,
Colonel, USAF, Chief, Legislative Division, Office of The Judge Advocate General.

[FR Doc.74-25285 Filed 10-30-74;8:45 am]

Office of the Secretary

ADVISORY GROUP ON ELECTRON DEVICES

Notice of Advisory Committee Meetings

The Department of Defense Advisory Group on Electron Devices (various working groups thereof) will meet in closed sessions on dated indicated below:

a. Working Group A (Mainly Microwave Devices), 201 Varick Street, New York, NY, November 13, 1974.

b. Working Group D (Mainly Laser Devices), United States Electronic Command, Fort Monmouth, New Jersey, November 12-13, 1974.

The purpose of the DoD advisory Group on Electron Devices, and various working groups thereof, is to provide the Director of Defense Research and Engineering and the Military Departments with advice and recommendations on the conduct of economical and effective research and development programs in the field of electron devices; e.g., lasers, radar tubes, transistors, infrared sensors, etc. The group is also the vehicle for interservice coordination of planned R&D efforts.

In accordance with Pub. L. 92-463, section 10, paragraph (d), it is hereby determined that the AGED meetings concern matters listed in section 552(b) of Title 5 of the United States Code, particularly subparagraph (1) thereof, and that the public interest requires such meetings be closed insofar as the requirements of subsections (a)(1) and (a)(3) of section 10, Pub. L. 92-463 are concerned.

MAURICE W. ROCHE,
Director Correspondence and Directives OASD(Comptroller).

OCTOBER 25, 1974.

[FR Doc.74-25353 Filed 10-30-74;8:45 am]

DEPARTMENT OF THE INTERIOR

Bureau of Land Management

[LA 0162060]

CALIFORNIA

Amended Proposed Withdrawal and Reservation of Lands

OCTOBER 21, 1974.

The Forest Service, United States Department of Agriculture, has filed an application, Serial Number Los Angeles 0162060, for the withdrawal of certain lands from location and entry, under the General Mining Laws, subject, however, to existing withdrawals and to valid existing rights.

The lands have previously been withdrawn for the Cleveland National Forest by Presidential Proclamation dated January 26, 1909, and as such have been open to entry under the general mining laws.

The application desires the exclusion of mining activity to permit the use of the lands for recreational uses and highway roadside zone purposes, which uses are incompatible with mineral development.

On or before December 2, 1974, all persons who wish to submit comments, suggestions, or objections in connection with the proposed withdrawal may present their views in writing to the undersigned officer of the Bureau of Land Management, Department of the Interior, Room E–2841 Federal Building, 2800 Cottage Way, Sacramento, California 95825.

If circumstances warrant it, a public hearing will be held at a convenient time and place, which will be announced.

The determination of the Secretary on the application will be published in the FEDERAL REGISTER. A separate notice will be sent to each interested party of record.

The lands involved in the application are:

SAN BERNARDINO MERIDIAN

T. 7 S., R. 6 W.,
Sec. 3, E½ Lot 4.

A strip of land 300 feet wide on each side of the center line of California State Highway No. 74, through the following described legal subdivisions:

T. 7 S., R. 6 W.,
Sec. 3, Lot 2.

WALTER F. HOLMES,
Chief, Branch of Lands and Minerals Operations.

[FR Doc.74–25322 Filed 10–30–74;8:45 am]

[N–7957]

NEVADA

Partial Termination of Proposed Withdrawal and Reservation of Lands

OCTOBER 21, 1974.

Notice of Atomic Energy Commission's application, N–7957, for withdrawal and reservation of lands for exploration for geothermal potential was published as FR Doc. No. 74–2557, on page 3977, of the issue for January 31, 1974, and modified by notice published as FR Doc. No. 74–8298 on page 13182, of the issue for April 11, 1974. The applicant agency has cancelled its application insofar as it affects the following described lands:

MOUNT DIABLO MERIDIAN, NEVADA

T. 29 N., R. 41 E.,
Sec. 1, A11;
Sec. 2, E½;
Sec. 11, E½;
Sec. 12, All;
Sec. 13, N½;
Sec. 14, NE¼.
T. 30 N., R. 41 E.,
Sec. 35, E½.
T. 29 N., R. 42 E.,
Secs. 6, 7, 8, A11;
Sec. 17, NW¼;
Sec. 18, N½.

aggregating about 5,000 acres.

Therefore, pursuant to the regulations contained in 43 CFR 2091.2–5(b)(1), the lands at 10:00 a.m. on November 25, 1974, will be relieved of the segregative effect of the above-mentioned application.

RALPH S. DUNN,
Acting Chief, Division of Technical Services.

[FR Doc.74–25323 Filed 10–30–74;8:45 am]

ROSWELL, N. MEX., DISTRICT ADVISORY BOARD

Notice of Meetings

Roswell, November 21 at 9:30 a.m. at the Bureau of Land Management district office, 1717 W. Second Street. Purpose will be to consider and act upon district grazing applications for the 1975 season; organize the board; hear reports from district and state BLM officials; receive advisory board recommendations on boundary adjustments; ranch transfers; exchange of use agreements, and proposed range improvements. There will be review and discussion of allotment management plans; progress of range improvements for the current fiscal year and improvements proposed for the next fiscal year; archaeology program; fencing policy; flexible livestock management. The meeting will be open to the public and opportunity will be afforded for a limited number of brief oral statements from members of the public. Written statements also may be submitted. Notice also is given that should a protest meeting be necessary as a result of the board's actions on November 21, such protest meeting will be held at the same time and place on December 19. Written comments or inquiries should be addressed to the Bureau of Land Management district manager at 1717 W. Second Street, Roswell, New Mexico 88201. Oral requests for information will be received at the same office at (505) 622–7670.

WILLIAM W. CAMPBELL,
District Manager.

[FR Doc.74–25328 Filed 10–30–74;8:45 am]

DEPARTMENT OF AGRICULTURE

Forest Service

HUMBOLDT NATIONAL FOREST LIVESTOCK ADVISORY BOARD

Notice of Meeting

The Humboldt National Forest Livestock Advisory Board will meet at 1 p.m., December 6, 1974, at the Forest Service Conference Room, Forest Service Building, 976 Mountain City Highway, Elko, Nevada.

The purpose of this meeting is to discuss:

1. Forest and Rangeland Renewable Resources Planning Act of 1974.

2. Operations to increase red meat production from ranges of the United States.

3. Predator control problems, and

4. To review permittee problems and complaints.

The meeting will be open to the public.

Dated: October 22, 1974.

VERN L. THOMPSON,
Forest Supervisor.

[FR Doc.74–25324 Filed 10–30–74;8:45 am]

Soil Conservation Service

BIG SPRING CREEK WATERSHED PROJECT, MONTANA

Negative Declaration

Pursuant to section 102(2)(C) of the National Environmental Policy Act of 1969; Part 1500.6(e) of the Council on Environmental Quality Guidelines (38 FR 20550), August 1, 1973; and Part 650.8(b)(3), the Soil Conservation Service Guidelines (39 FR 19651), June 3, 1974, the Soil Conservation Service, U.S. Department of Agriculture, gives notice that an environmental impact statement is not being prepared for the Big Spring Creek Watershed Project, Fergus County, Montana.

The environmental assessment of this Federal action indicates that the project will not create significant adverse local, regional, or national impacts on the environment and that no significant controversy is associated with the project. As a result of these findings, Mr. A. B. Linford, State Conservationist, Soil Conservation Service, USDA, 410 Federal Building, PO. Box 970 Bozeman, Montana 59715, has determined that the preparation and review of an environmental statement is not needed for this project.

The project concerns a plan for watershed protection and flood prevention. The project was authorized for construction July 1969 and construction began November 1970. The planned works of improvement include conservation land treatment and structural measures. Two multipurpose reservoirs and improvement to the Mill Diversion Channel have been constructed. Land treatment measures are being installed. One multipurpose reservoir, two single purpose floodwater retarding structures, and recreational facilities are yet to be constructed.

The environmental assessment file is available for inspection during regular working hours at the following location:

Soil Conservation Service, USDA, 410 Federal Building, Bozeman, Montana 59715

No administrative action on implementation of the proposal will be taken until 15 days after the date of this notice.

Dated: October 22, 1974.

(Catalog of Federal Domestic Assistance Program No. 10.904, National Archives Reference Services)

WILLIAM B. DAVEY,
Deputy Administrator for Water Resources, Soil Conservation Service.

[FR Doc.74–23515 Filed 10–30–74;8:45 am]

CANBY CREEK WATERSHED PROJECT, MINNESOTA

Availability of Final Environmental Impact Statement

Pursuant to section 102(2)(C) of the National Environmental Policy Act of 1969: Part 1500 of the Council on Environmental Quality Guidelines; and

Part 650.7(e) of the Soil Conservation Service Guidelines (39 FR 19651), June 3, 1974; the Soil Conservation Service, U.S. Department of Agriculture, has prepared a final environmental impact statement for the Canby Creek Watershed Project, Lincoln and Yellow Medicine Counties, Minnesota, USDA–SCS–ES–WS(ADM)–74–5–(F).

The environmental impact statement concerns a plan for watershed protection, flood prevention and recreation. The planned works of improvement provide for conservation land treatment, 2 floodwater retarding structures, 1 multipurpose structure for floodwater retarding and recreation, and 0.8 mile of stream channel stabilization. Non-structural measures include: Preserving natural stream conditions on Canby Creek, cultural (historic, archeological and architectural) assessment, and a water quality monitoring program.

The final environmental impact statement has been filed with the Council on Environmental Quality.

A limited supply is available at the following location to fill single copy requests:

Soil Conservation Service, USDA, Room 200, Federal Building and U.S. Courthouse, 316 North Robert Street, St. Paul, Minnesota 55101

Dated: October 23, 1974.

(Catalog of Federal Domestic Assistance Program No. 10.904, National Archives Reference Services)

WILLIAM B. DAVEY,
Deputy Administrator for Water Resources, Soil Conservation Service.

[FR Doc.74–25312 Filed 10–30–74;8:45 am]

FOOTE WASH RC&D MEASURE PLAN, ARIZONA

Negative Declaration

Pursuant to section 102(2)(C) of the National Environmental Policy Action of 1969; Part 1500.6(e) of the Council on Environmental Quality Guidelines (38 FR 20550) August 1, 1973; and Part 650.8(b)(3) of the Soil Conservation Service Guidelines (39 FR 19651) June 3, 1974; the Soil Conservation Service, U.S. Department of Agriculture, gives notice that an environmental impact statement is not being prepared for the Foote Wash RC&D Measure Plan, Arizona.

Environmental assessment of this federal action indicates that the project will not create significant adverse local, regional, or national impacts on the environment and that no significant controversy is associated with the project. As a result of these findings, Mr. George C. Marks, State Conservationist, Soil Conservation Service, USDA, 6029 Federal Building, 230 North First Avenue, Phoenix, Arizona 85025, has determined that the preparation and review of an environmental impact statement is not needed for this project.

The project concerns a plan for watershed protection and flood prevention. The planned works of improvement include conservation land treatment supplemented by two single purpose floodwater retarding structures.

The environmental assessment file is available for inspection during regular working hours at the following location:

Soil Conservation Service, USDA
6029 Federal Building, 230 North First Avenue
Phoenix, Arizona 85025

No administrative action on implementation of the proposal will be taken on or before November 15, 1974.

(Catalog of Federal Domestic Assistance Program No. 10.901, National Archives Reference Services)

EARL E. FENTON,
Acting, Deputy Administrator for Field Services, Soil Conservation Service.

OCTOBER 18, 1974.

[FR Doc.74–25352 Filed 10–30–74;8:45 am]

DEPARTMENT OF COMMERCE

National Bureau of Standards

NATIONAL STANDARD REFERENCE DATA SYSTEM

General Description and List of Data Centers

To provide interested persons with information regarding the compilation, critical evaluation, and publication of data pursuant to the Standard Reference Data Act (15 U.S.C. 290 et seq.), the following description of the National Standard Reference Data System is presented:

The National Standard Reference Data System comprises the set of data centers and other data evaluation projects administered, coordinated and/or funded by the National Bureau of Standards. The primary aim of this program is to provide critically evaluated numerical data, in a convenient and accessible form, to the scientific and technical community of the United States. A second aim is to advance the level of experimental measurements by providing feedback on sources of error in various measurement techniques. Through both these means, the program strives to increase the effectiveness and productivity of research, development, and engineering design.

The technical scope of the program is restricted to well-defined physical and chemical properties of substances and systems which are well-characterized. While this definition leaves some borderline cases, the intent is to concentrate the effort on intrinsic properties which are clearly defined in terms of accepted physical theory. Properties which depend upon arbitrarily defined characteristics of the measurement technique are generally excluded. Likewise, materials of uncertain or variable composition are not included. Biological properties and data relating to large natural systems (e.g., the atmosphere, the oceans) also fall outside the program.

For administrative purposes the scope of the program is divided into the following areas:

Atomic and molecular properties
Chemical kinetics
Colloid and surface properties
Mechanical properties
Nuclear properties
Solid state properties
Thermodynamic and transport properties

The principal output of the program consists of compilations of evaluated data and critical reviews of the status of data in particular technical areas. Evaluation of data implies a careful examination, by an experienced specialist, of all published measurements of the quantity in question, leading to the selection of a recomended value and a statement concerning its accuracy or reliability. The techniques of evaluation depend upon the data in question, but generally include an examination of the method of measurement and the characterization of the materials, a comparison with relevant data on other properties and materials, and a check for consistency with theoretical relationships. Adequate documentation is provided for the selections of recommended values and accuracy estimates.

The National Standard Reference Data System is managed by the Office of Standard Reference Data of the National Bureau of Standards. This office has the responsibility for allocating that part of the NBS budget which is spent on critical data evaluation, both within the NBS technical divisions and through contracts with outside organizations. The staff of the office act as monitors for all projects which are supported. The management of the publications program of NSRDS is also in the hands of OSRD, and an information service is operated on a limited scale. In addition, OSRD maintains close contact with other data compilation activities, both in the United States and abroad. It attempts, both domestically and internationally, to avoid needless duplication and to encourage coverage of important technical areas.

Evaluated data produced under the NSRDS program are disseminated through the following mechanisms:

Journal of Physical and Chemical Reference Data. A quarterly journal containing data compilations and critical data reviews, published for the National Bureau of Standards by the American Institute of Physics and the American Chemical Society.

NSRDS–NBS Series. A publication series distributed by the Superintendent of Documents, U.S. Government Printing Office.

Appropriate publications of technical societies and commercial publishers.

Response by OSRD and individual data centers to inquiries for specific data.

Other appropriate methods such as distribution of magnetic tapes and on-line access to computerized data bases.

Further information on NSRDS publications, sources of data, and support of data compilation activities can be obtained from:

Dr. D. R. Lide
Office of Standard Reference Data

National Bureau of Standards
Washington, D.C. 20234
Telephone: (301)-921-2467

The continuing data centers currently included in the National Standard Reference Data System are given below. Inquiries on data may be directed to all of these centers.

ATOMIC AND MOLECULAR PROPERTIES

ATOMIC ENERGY LEVELS DATA CENTER

Dr. W. C. Martin
Optical Physics Division
National Bureau of Standards
Washington, D.C. 20234
Telephone: (301)-921-2011

DATA CENTER FOR ATOMIC TRANSITION PROBABILITIES AND ATOMIC LINE SHAPES AND SHIFTS

Dr. W. L. Wiese
Optical Physics Division
National Bureau of Standards
Washington, D.C. 20234
Telephone: (301)-921-2071

ATOMIC COLLISION CROSS SECTION INFORMATION CENTER

Dr. L. J. Kieffer
Joint Institute for Laboratory Astrophysics
University of Colorado
Boulder, Colorado 80302
Telephone: (303)-499-3649

X-RAY AND IONIZING RADIATION DATA CENTER

Dr. J. H. Hubbell
Center for Radiation Research
National Bureau of Standards
Washington, D.C. 20234
Telephone: (301)-921-2685

MICROWAVE SPECTRAL DATA CENTER

Dr. F. J. Lovas
Optical Physics Division
National Bureau of Standards
Washington, D.C. 20234
Telephone: (301)-921-2021

DATA CENTER FOR ATOMIC AND MOLECULAR IONIZATION PROCESSES

Dr. H. M. Rosenstock
Physical Chemistry Division
National Bureau of Standards
Washington, D.C. 20234
Telephone: (301)-921-2792

CHEMICAL KINETICS

CHEMICAL KINETICS INFORMATION CENTER

Dr. David Garvin
Physical Chemistry Division
National Bureau of Standards
Washington, D.C. 20234
Telephone: (301)-921-2771

RADIATION CHEMISTRY DATA CENTER

Dr. Alberta Ross
University of Notre Dame
Notre Dame, Indiana 46556
Telephone: (219)-283-6527

NUCLEAR PROPERTIES

PHOTONUCLEAR DATA CENTER

Dr. E. G. Fuller
Nuclear Sciences Division
National Bureau of Standards
Washington, D.C. 20234
Telephone: (301)-921-2625

FUNDAMENTAL PARTICLE DATA CENTER

Dr. A. H. Rosenfeld
Lawrence Radiation Laboratory
University of California
Berkeley, California 94720
Telephone: (415)-843-2740 x6301

TABLE OF ISOTOPES CENTER

Dr. M. Lederer
Lawrence Radiation Laboratory
University of California
Berkeley, California 94720
Telephone: (415)-843-2740

SOLID STATE PROPERTIES

CRYSTAL DATA CENTER

Dr. H. M. Ondik
Inorganic Materials Division
National Bureau of Standards
Washington, D.C. 20234
Telephone: (301)-921-2900

DIFFUSION IN METALS DATA CENTER

Dr. J. R. Manning
Metallurgy Division
National Bureau of Standards
Washington, D.C. 20234
Telephone: (301)-921-3354

ALLOY DATA CENTER

Dr. G. C. Carter
Metallurgy Division
National Bureau of Standards
Washington, D.C. 20234
Telephone: (301)-921-2917

THERMODYNAMIC AND TRANSPORT PROPERTIES

CHEMICAL THERMODYNAMICS DATA CENTER

Dr. D. D. Wagman
Physical Chemistry Division
National Bureau of Standards
Washington, D.C. 20234
Telephone: (301)-921-2773

THERMODYNAMICS RESEARCH CENTER

Dr. B. J. Zwolinski
Texas A & M University
Department of Chemistry
College Station, Texas 77843
Telephone: (713)-846-8765

CRYOGENIC DATA CENTER

Dr. N. A. Olien
Cryogenics Division
National Bureau of Standards
Boulder, Colorado 80302
Telephone: (303)-499-3257

AQUEOUS ELECTROLYTE DATA CENTER

Dr. R. L. Nuttall
Physical Chemistry Division
National Bureau of Standards
Washington, D.C. 20234
Telephone: (301)-921-2765

MOLTEN SALTS DATA CENTER

Dr. G. J. Janz
Rensselaer Polytechnic Institute
Department of Chemistry
Troy, New York 12181
Telephone: (518)-270-6356

HIGH PRESSURE DATA CENTER

Dr. H. T. Hall
574 Clark Library
Brigham Young University
Provo, Utah 84601
Telephone: (801)-374-1211 x3477

THERMOPHYSICAL AND ELECTRONIC PROPERTIES INFORMATION CENTER

Dr. Y. Touloukian
Purdue University
2595 Yeager Road
W. Lafayette, Indiana 47906
Telephone: (317)-463-1581

Dated: October 25, 1974.

RICHARD W. ROBERTS,
Director.

[FR Doc.74-25346 Filed 10-30-74;8:45 am]

National Oceanic and Atmospheric Administration

AMERICAN TUNABOAT ASSOCIATION

General Permit Issued

A general permit was issued on October 21, 1974, to the American Tunaboat Association, 1 Tuna Lane, San Diego, California, to take marine mammals incidental to commercial fishing operations under category (ii), "Encircling Gear: Yellowfin Tuna Purse Seining," pursuant to 50 CFR 216.24 (39 FR 32117-32124), as amended.

The general permit is available for public inspection in the office of the Director, National Marine Fisheries Service, Washington, D.C. 20235.

Dated: October 21, 1974.

ROBERT W. SCHONING,
Director.

[FR Doc.74-25282 Filed 10-30-74;8:45 am]

LLOYD SMALLEY

Receipt of Application for Scientific Research

Notice is hereby given that the following applicant has applied in due form to take marine mammals for the purpose of scientific research, as authorized by the Marine Mammal Protection Act of 1972 (16 U.S.C. 1361-1407) and the Regulations Governing the Taking and Importing of Marine Mammals.

Lloyd Smalley, 212 Belle Avenue, San Rafael, California 94901, to take an unspecified number of beached and stranded California sea lions (*Zalophus californianus*), harbor seals (*Phoca vitulina*), and northern elephant seals (*Mirounga angustirostris*) from the beaches of California for the purposes of rehabilitating the animals and returning them to their natural habitat. The principal objective of this research is to rescue, rehabilitate and release the injured, diseased, or distressed marine mammals found on the beaches of California. Techniques will be developed and documented on the rehabilitation of marine mammals in preparation for a successful release into the wild.

The principal investigator in this project will be Lloyd Smalley, who was curator for 9 years at the Louise A. Boyd Marin Museum of Science. Mr. Smalley developed an animal refuge program at the museum.

Documents submitted in connection with this application are available in the Office of the Director, National Marine Fisheries Service, Washington, D.C., 20235, telephone 202-343-9445 and the Office of the Regional Director, National Marine Fisheries Service, Southwest Region, 300 South Ferry Street, Terminal Island, California 90731, telephone 213-548-2575.

Concurrent with the publication of this notice in the FEDERAL REGISTER the Secretary of Commerce is sending copies of the application to the Marine Mammal Commission and the Committee of Scientific Advisors.

Interested parties may submit written data or views on this application on or before December 2, 1974, to the Director, National Marine Fisheries Service, Department of Commerce, Washington, D.C. 20235.

Dated: October 21, 1974.

JACK W. GEHRINGER,
Acting Director,
National Marine Fisheries Service.

[FR Doc.74-25283 Filed 10-30-74;8:45 am]

NORTHWEST FISHERIES CENTER

Application for Marine Mammal Permit; Amendment

On September 4, 1974, notice was published in the FEDERAL REGISTER (39 FR 32045) that the Northwest Fisheries Center, National Marine Fisheries Service, Seattle, Washington 98112, had applied in due form for a permit to take marine mammals for scientific research as authorized by the Marine Mammal Protection Act of 1972 and the Regulations Governing the Taking and Importing of Marine Mammals.

The Applicant now desires to amend the Application in the following respects:

1. The research activities as described in the Application, are to be conducted during the period from January 1, 1975, through June 30, 1979, rather than from July 1, 1974, through June 30, 1978;

2. The research project will be conducted in cooperation with the U.S. Fish and Wildlife Service, the Hawaiian Islands National Wildlife Refuge, the National Park Service, the Ames Research Center of the Office at Naval Research, the Naval Biomedical Research Laboratory, the Naval Undersea Center, the Pacific Missile Range at Point Magu, California, the California State Fisheries Laboratory, the University of California's School of Forestry and Conservation, the University of California's National Science Board Studies, the University of Oregon's Environmental Health Services Center, the Oregon State Wildlife Commission, and the Washington State Department of Game.

3. Annually, for a period of four years, up to 150 California sea lions (*Zalophus californianus*) will be taken by killing to obtain data on prey species, feeding habits and feeding areas, rather than 50 California sea lions annually as originally indicated in the September 4 FEDERAL REGISTER notice. The annual taking of five (5) northern sea lions (*Eumetopias jubatus*) and five (5) Pacific harbor seals (*Phoca vitulina richardii*), in connection with this portion of the research, is to remain as originally specified.

Documents submitted in connection with this Application, as amended, are available in the Office of the Director, National Marine Fisheries Service, Washington, D.C. 20235 (telephone 202-343-9445), and the Office of the Regional Director, National Marine Fisheries Service, Southwest Region, 300 South Ferry Street, Terminal Island, California 90731 (telephone 213-548-2575), and the Regional Director, National Marine Fisheries Service, Northwest Region, Lake Union Building, 1700 Westlake Avenue, North, Seattle, Washington 98109 (telephone 206-442-7575).

Concurrent with the publication of this notice in the FEDERAL REGISTER, the Secretary of Commerce is sending copies of the amendment to the application to the Marine Mammal Commission and the Committee of Scientific Advisors.

Interested parties may submit written data or views on this Application, as amended, on or before December 2, 1974, to the Director, National Marine Fisheries Service, Department of Commerce, Washington, D.C. 20235.

Dated: October 24, 1974.

ROBERT W. SCHONING,
Director,
National Marine Fisheries Service.

[FR Doc.74-25284 Filed 10-30-74;8:45 am]

National Technical Information Service

FEDERALLY SPONSORED BUSINESS, ECONOMIC AND TECHNICAL REPORTS

Pricing Policy

Notice is hereby given of the following pricing schedule adopted by the National Technical Information Service (NTIS). The NTIS provides government and public availability of federally sponsored business, economic and technical reports.

Paper copy. Effective November 1, 1974, NTIS will adopt a single price schedule for its printed reports, replacing the current schedule which prices reports in stock separately from those which must be reproduced on demand.

About 25 percent of the documents in the NTIS collection will be reduced in price because of this change, while other prices will be increased. There no longer will be a premium charge for custom reproduction from microfiche, because of the increasing volume of production from NTIS's microenlarging printers, a breakthrough in the state-of-the-art.

The new prices will be effective for the reports now in the collection and those acquired in the future.

Some reports will continue to be specially priced, apart from the new schedule which is based on page counts. These relatively few exceptions will be the products of Special Technology Groups and organizations for which NTIS is a sales agent and constrained to keep previously established prices.

The new Paper Copy Price Schedule is as follows:

Page range	Domestic selling price	Foreign selling price
001 to 025	$3.25	$5.75
026 to 050	3.75	6.25
051 to 075	4.25	6.75
076 to 100	4.75	7.25
101 to 125	5.25	7.75
126 to 150	5.75	8.25
151 to 175	6.25	8.75
176 to 200	7.00	9.50
201 to 225	7.25	9.75
226 to 250	7.50	10.00
251 to 275	8.50	11.00
276 to 300	8.75	11.25
301 to 325	9.25	11.75
326 to 350	9.50	12.00
351 to 375	10.00	12.50
376 to 400	10.25	12.75
401 to 425	10.50	13.00
426 to 450	11.25	13.75
451 to 475	11.50	14.00
476 to 500	12.00	14.50
501 to 525	12.25	14.75
526 to 550	12.50	15.00
551 to 575	13.00	15.50
576 to 600	13.25	15.75
601 and up	[1]	[2]

[1] Add $2.00 for each additional 100 page increment from 601 to 1,000 pages; add $4.00 for each additional page increment over 1,000 pages.

[2] Add $2.50 per copy for foreign surcharge.

WILLIAM T. KNOX,
Director, National Technical Information Service.

[FR Doc.74-25258 Filed 10-30-74;8:45 am]

Office of the Secretary

COMMERCE TECHNICAL ADVISORY BOARD

Notice of Meeting

A meeting of the Department of Commerce Technical Advisory Board will be held on Wednesday, December 4, 1974, from 9 a.m. to 5 p.m., and Thursday, December 5, 1974, from 8:30 a.m. to 12 Noon in Room 6802, Main Commerce Building, 14th Street and Constitution Avenue NW., Washington, D.C.

The Board was established to study and evaluate the technical activities of the Department of Commerce and recommend measures to increase their value to the business community.

Agenda items are as follows:

1. Project Independence Blueprint Panel's Report to CTAB.
2. Report on Candidate Topics for Technology Transfer Case Studies.
3. Report on Industrial Utilization of Federally-Funded R&D.
4. Discussion of Institutional and Legal Constraints to Cooperative R&D.

A limited number of seats will be available to the press and to the public. The public will be permitted to file written statements or inquiries with the Chairman before or after the meeting. Minutes of the meeting will be available 30 days from the date of the meeting upon written request addressed to: Central Reference and Records Inspection Facility, U.S. Department of Commerce, Washington, D.C. 20230.

Persons desiring to obtain further information concerning the Board should contact Mrs. Florence S. Feinberg, Room

3877, U.S. Department of Commerce, 14th Street and Constitution Avenue NW., Washington, D.C. 20230, telephone (202) 967-5065.

BETSY ANCKER-JOHNSON,
Assistant Secretary for Science and Technology.

OCTOBER 24, 1974.

[FR Doc.74-25360 Filed 10-30-74;8:45 am]

[Dept. Organization Order 35-4B]

SOCIAL AND ECONOMIC STATISTICS ADMINISTRATION

Statement of Organization; Functions and Authority

This order, effective October 11, 1974, amends the material appearing at 39 FR 26768 of July 23, 1974.

Department Organization Order 35-4B dated July 1, 1974, is hereby amended as follows:

1. In Section 3. *Office of the Administrator.* A new paragraph is added to read:

.03 The "Office of the Legal Adviser" shall provide legal services for all components of SESA, under the professional supervision of the Department's General Counsel and as provided in Department Organization Order 10-6.

2. In Section 5. *Bureau of Economic Analysis.* Subparagraph .02b. is amended to read:

b. The "Chief Economist" shall analyze economic developments and problems, advise the Director with regard to them, and with regard to the economic research program of the Bureau.

3. In Section 6. *Bureau of the Census.*

a. Paragraph .03 is amended to read:

.03 The "Associate Director for Demographic Fields" shall plan and direct the social and demographic statistical programs and advise the Director in these fields and shall have and direct the units described below. He shall be assisted by an Assistant Director for Demographic Census who shall direct and provide planning and coordination for the demographic censuses and also head the Demographic Census Staff.

b. Paragraph .04 is amended to read:

.04 The "Associate Director for Economic Fields" shall plan and direct the economic statistical programs and advise the Director in these fields, and he shall have and direct the units described below. He shall be assisted by an Assistant Director for Economic Censuses who shall direct and provide planning and coordination for the economic censuses and also head the Economic Census Staff.

c. Subparagraph d. of paragraph .04 is amended to read:

d. The "Economic Census Staff" shall provide overall direction for program planning of the economic censuses; develop overall budget requirements and time schedules; maintain liaison with other divisions for data needs and associated information and materials; develop plans for publication and other data dissemination programs; develop census methodology including processing procedures, instructions and controls and computer programming; and organize and conduct pretest research programs.

d. Subparagraphs e. thru h. of paragraph .04 are relettered as f. through i., respectively, and a new subparagraph e. is added to read:

e. The "Economic Surveys Division" shall plan and develop specifications, survey design and methodology for, and provide technical direction over, the processing of statistical data collection in assigned current and special surveys relating to firms engaged in a variety of economic activities; develop classification manuals and systems for the coding and identification of industries and commodities for use in the Bureau's statistical programs; conduct research into the application and use of administrative records, including development of a current industrial directory; plan and develop systems and prepare computer programs for the processing of economic data on electronic data processing equipment.

e. Subparagraph a. of paragraph .06 is amended to read:

a. The "Data Preparation Division" located in Jeffersonville, Indiana, shall carry out non-computer statistical processing operations for assigned current and special surveys or censuses; provide related administrative and logistics services for assigned programs; exercise such authority in personnel and other management areas as is specifically delegated; and administer through its Pittsburg, Kansas branch, a personal census service to furnish information about individuals as reflected by Census records, as provided by law.

4. The organization chart attached to this amendment as Exhibit 1 supersedes the organization chart dated July 1, 1974. A copy of the organization chart is attached to the original of this document on file in the Office of the Federal Register.

EDWARD D. FAILOR,
Administrator, Social and Economic Statistics Administration.

DAVID W. FERREL,
Acting Assistant Secretary for Economic Affairs.

GUY W. CHAMBERLIN, Jr.,
Acting Assistant Secretary for Administration.

[FR Doc.74-25361 Filed 10-30-74;8:45 am]

DEPARTMENT OF HEALTH, EDUCATION, AND WELFARE

Food and Drug Administration

PANEL ON REVIEW OF ANESTHESIOLOGY DEVICES

Notice of Renewal

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 renewal by the Secretary, Department of Health, Education, and Welfare, of the Panel on Review of Anesthesiology Devices for an additional period of 2 years beyond October 3, 1974.

Authority for this committee will expire October 3, 1976, unless the Secretary formally determines that continuance is in the public interest.

Dated: October 23, 1974.

SAM D. FINE,
Associate Commissioner for Compliance.

[FR Doc.74-25306 Filed 10-30-74;8:45 am]

PANEL ON REVIEW OF DENTAL DEVICES

Notice of Renewal

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 renewal by the Secretary, Department of Health, Education, and Welfare, of the Panel on Review of Dental Devices for an additional period of 2 years beyond October 3, 1974.

Authority for this committee will expire October 3, 1976, unless the Secretary formally determines that continuance is in the public interest.

Dated: October 23, 1974.

SAM D. FINE,
Associate Commissioner for Compliance.

[FR Doc.74-25307 Filed 10-30-74;8:45 am]

National Institutes of Health

BOARD OF SCIENTIFIC COUNSELORS

Notice of Meeting

Pursuant to Pub. L. 92-463, notice is hereby given of the meeting of the Board of Scientific Counselors, National Institute of Dental Research, on November 18, 1974, in Building 30, Room 131. This meeting will be open to the public from 9:15 a.m. to 10 a.m. to discuss the research direction and activities of the laboratories of the National Institute of Dental Research. Attendance by the public will be limited to space available.

In accordance with the provisions set forth in section 552(b)(6), Title 5, U.S. Code and section 10(d) of Pub. L. 92-463, the meeting will be closed to the public from 10 a.m. to adjournment, for the review, discussion and evaluation of individual programs and projects conducted by the National Institute of Dental Research, National Institutes of Health, including consideration of individual intramural programs, personnel qualifications and performance, the competence of individual investigators, and similar items, the disclosure of which would constitute a clearly unwarranted invasion of personal privacy.

Dr. Wallace D. Armstrong, Acting Director of Intramural Research, National Institute of Dental Research, National Institutes of Health, Building 30, Room 132, Bethesda, Maryland 20014, (telephone 301-496-1483) will provide summaries of meetings, rosters

of committee members, and substantive program information.

Dated: October 25, 1974.

SUZANNE L. FREMEAU,
Committee Management Officer,
National Institutes of Health.

[FR Doc.74-25329 Filed 10-30-74;8:45 am]

Office of Education

EARLY EDUCATION FOR HANDICAPPED CHILDREN

Closing Date for Receipt of Applications

Notice is hereby given that pursuant to the authority contained in section 623 of the Education of the Handicapped Act (20 U.S.C. 1414), the U.S. Commissioner of Education has established a final closing date for receipt of applications for support of new and continuation early education projects.

Applications must be received by the U.S. Office of Education Application Control Center on or before December 19, 1974.

A. *Applications sent by mail.* An application sent by mail should be addressed as follows: U.S. Office of Education, Application Control Center, 400 Maryland Avenue, SW., Washington, D.C. 20202, Attention: 13.444. 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 Washinton, 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 Department of Health, Education, and Welfare, or the U.S. Office of Education).

B. *Hand delivered applications.* An application to be hand delivered must be delivered to the U.S. Office of Education Application Control Center, Room 5673, Regional Office Building Three, 7th and D Streets, SW., Washington, D.C. Hand delivered applications will not be accepted by the Application Control Center after 4:00 p.m. Washington, D.C. time, on the closing date.

C. *Program information and forms.* Information and applications may be obtained from the Program Development Branch, Bureau of Education for the Handicapped, U.S. Office of Education, 400 Maryland Ave., SW., Washington, D.C. 20202. (20 U.S.C. 1414)

D. *Applicable regulations.* The regulations applicable to this program include the Office of Education General Provisions Regulations (45 CFR Part 100a) published in the FEDERAL REGISTER on November 6, 1973, at 38 FR 30654 and the regulations governing the Early Education for Handicapped Children Program published in the FEDERAL REGISTER on May 25, 1973 at 38 FR 13744–13745 (45 CFR Part 121, Subpart C–3). A notice of proposed rulemaking which would revise these regulations was published in the FEDERAL REGISTER on October 11, 1973 at 38 FR 28234–28237, proposed 45 CFR Part 121d. When republished in final form, the proposed regulations will supersede 45 CFR Part 121, Subpart C.

(Catalog of Federal Domestic Assistance, No. 13.444 Early Education for Handicapped Children)

Dated: October 24, 1974.

T. H. BELL,
U.S. Commissioner of Education.

[FR Doc.74-25357 Filed 10-30-74;8:45 am]

Office of the Secretary

SOCIAL SECURITY CONTRIBUTION AND BENEFIT BASE AND RETIREMENT TEST

Exempt Amount for 1975

Pursuant to authority contained in sections 203(f)(8) and 230 of the Social Security Act (42 U.S.C. 403(f)(8) and 430), as amended by section 3(j) and (k) of Pub. L. 93–233, enacted December 31, 1973, I hereby determine and announce that the contribution and benefit base with respect to remuneration paid in, and taxable years beginning in 1975 shall be $14,100 and the monthly exempt amount under the retirement test shall be $210 with respect to taxable years ending in calendar year 1975.

There follows a statement of the actuarial bases employed in arriving at the amounts of $210 and $14,100 for the retirement test monthly exempt amount and the contribution and benefit base, respectively, for the calendar year 1975.

In determining each of the 1975 amounts, the law specifies a formula which automatically produces a mathematical result based upon reported statistics.

Section 203(f)(8) of the Act provides that the retirement test monthly exempt amount for 1975 shall be equal to the 1974 amount of $200 multiplied by the ratio of (1) the average amount, per employee, of the taxable wages of all employees reported under the program for the first calendar quarter of 1974 to (2) the average amount of such wages reported for the first calendar quarter of 1973. The section further provides that if the amount so determined is not a multiple of $10, it shall be rounded to the nearest multiple of $10.

Similarly, section 230 of the Act provides that the contribution and benefit base for 1975 shall be equal to the 1974 amount of $13,200 multiplied by the ratio of (1) the average amount, per employee, of the taxable wages of all employees reported under the program for the first calendar quarter of 1974 to (2) the average amount of such wages reported for the first calendar quarter of 1973. The section further provides that if the amount so determined is not a multiple of $300, it shall be rounded to the nearest multiple of $300.

The data used to make the necessary computations of such average taxable wages were derived from reports submitted to the Social Security Administration of taxable wages paid to employees by their employers. Each quarter, taxable wages are posted to the record of earnings of each individual employee for whom wages were reported. These records are referred to hereinafter as Summary Earnings Records. As the wages were posted to the Summary Earnings Records, the data were tabulated on a 100-percent basis to obtain the total amount of reported taxable wages and the total number of employees for whom such wages were reported.

Because of the requirement in the law that the foregoing determinations be made on or before November 1, 1974, the tabulated data on taxable wages reported for the first calendar quarter of 1974 were necessarily limited to those wages that were reported and posted to the Summary Earnings Records by the end of the quarterly updating operations completed in September 1974. In order that the required ratio referred to above be based on data reflecting comparable reporting and posting periods, the tabulated data on taxable wages reported for the first calendar quarter of 1973 were limited to those wages that were reported and posted to the Summary Earnings Records by the end of the quarterly updating operations completed in September 1973.

About 70.6 million employees had taxable wages reported for the first calendar quarter of 1973 that were posted to the Summary Earnings Records by the end of September 1973, and the average amount of their taxable wages was $1,895.04 per employee. The corresponding number of employees and average amount of taxable wages for the first calendar quarter of 1974 were 71.1 million and $2,007.69, respectively. The ratio of average taxable wages reported for the first quarter of 1974 to average taxable wages reported for the first quarter of 1973 is therefore 1.059445.

Multiplying the 1974 retirement test monthly exempt amount of $200 by the ratio of 1.059445 produces the amount of $211.89, which must then be rounded to $210. Accordingly, the retirement test exempt amount for taxable years ending in calendar year 1975 is $210 on a monthly basis, or $2,520 on an annual basis.

Multiplying the 1974 contribution and benefit base of $13,200 by the ratio of 1.059445 produces the amount of $13,984.67, which must then be rounded to $14,100. Accordingly, the contribution and benefit base for remuneration paid

in, and taxable years beginning in, calendar year 1975 is $14,100.

Dated: October 29, 1974.

CASPAR W. WEINBERGER,
Secretary.

[FR Doc.74-25497 Filed 10-30-74;8:45 am]

DEPARTMENT OF TRANSPORTATION

Office of the Secretary

[OST Docket No. 22; Notice 74-14]

LOUISVILLE & NASHVILLE RAILROAD CO.

Operating Exceptions From Standard Time Zone Boundaries

By notice in the FEDERAL REGISTER of February 11, 1974, (39 FR 5222) the Louisville & Nashville Railroad Company was granted exceptions from the standard times of the time zones created by Congress in the Act of March 19, 1918, as amended by the Uniform Time Act of 1966 (15 U.S.C. 260-67). The exceptions permitted operation in Kentucky under central advanced time from the west line of Grant County (north of Glencoe) to DeCoursey (Kenton County), and from the south line of Pendleton County (south of Morgan) to DeCoursey, despite the fact that the area concerned is in the eastern time zone; and under eastern advanced time from the south line of Whitley County (the Kentucky-Tennessee border), just south of Lot, including the Jellico Branch, to Corbin, despite the fact that the area concerned is in the central time zone. These exceptions did not, however, permit the railroad in its public schedules and notices to show the areas concerned as being in other than, respectively, the eastern and central time zones.

The exceptions were prompted by the temporary realignment of the limit between the eastern and central time zones in Kentucky (39 FR 1524; January 10, 1974) under the Emergency Daylight Saving Time Energy Conservation Act of 1973 (December 15, 1973, Pub. L. 93-187), ("the Act").

With the recent amendment to the Act (October 5, 1973, Pub. L. 93-434) advanced (daylight saving) time will end in the United States this year at 2 a.m. Sunday, October 27, 1974, at which time the temporary time zone realignment in Kentucky also expires (39 FR 36998; October 16, 1974). In light of this the Louisville & Nashville Railroad Company, by letter of October 15, 1974, has asked that the expiration of the exceptions be modified to October 27, 1974, from its original expiration of 2 a.m. Sunday April 27, 1975, when the temporary realignment in Kentucky originally was to expire.

In consideration of the foregoing, the expiration of the operating exceptions described above is modified to 2 a.m. central advanced time Sunday, October 27, 1974.

(Act of March 18, 1918, as amended by the Uniform Time Act of 1966 (15 U.S.C. 260-67); sec. 6(e)(5) of the Department of Transportation Act (49 U.S.C. 1655(e)(5)); sec. 1.59 (b) of the Regulations of the Office of the Secretary of Transportation (49 CFR 1.59 (b))

Issued in Washington, D.C., on October 23, 1974.

RODNEY E. EYSTER,
General Counsel.

[FR Doc.74-25327 Filed 10-30-74;8:45 am]

ATOMIC ENERGY COMMISSION

[Docket Nos. 50-269, 50-270, 50-287]

DUKE POWER CO.

Issuance of Amendments to Facility Operating Licenses

Notice is hereby given that the U.S. Atomic Energy Commission (the Commission) has issued Amendments No. 5, 5, and 2 to Facility Operating Licenses No. DPR-38, DPR-47, and DPR-55, respectively, issued to Duke Power Company which revised Technical Specifications for operation of the Oconee Nuclear Station, Units 1, 2, and 3, located in Oconee County, South Carolina. The amendments are effective as of the date of issuance.

These amendments prescribe the action required should a containment personnel hatch, emergency hatch, or isolation valve become inoperative or require maintenance when the plant is in an operating condition.

The application for the amendments complies with the standards and requirements of the Atomic Energy Act of 1954, as amended (the Act), and the Commission's rules and regulations. The Commission has made appropriate findings as required by the Act and the Commission's rules and regulations in 10 CFR Ch. I, which are set forth in the license amendments.

For further details with respect to this action, see (1) the application for amendments dated September 4, 1974, (2) Amendments No. 5, 5, and 2 to Licenses No. DPR-38, DPR-47, and DPR-55, with any attachments, and (3) the Commission's related Safety Evaluation. All of these items are available for public inspection at the Commission's Public Document Room, 1717 H Street, NW., Washington, D.C. and at the Oconee County Library, 201 South Spring Street, Walhalla, South Carolina 29691.

A copy of items (2) and (3) may be obtained upon request addressed to the U.S. Atomic Energy Commission, Washington, D.C. 20545, Attention: Deputy Director for Reactor Projects, Directorate of Licensing—Regulation.

Dated at Bethesda, Maryland, this 23rd day of October 1974.

For the Atomic Energy Commission.

ROBERT A. PURPLE,
Chief, Operating Reactors Branch No. 1, Directorate of Licensing.

[FR Doc.74-25344 Filed 10-30-74;8:45 am]

[Docket No. 50-298]

NEBRASKA PUBLIC POWER DISTRICT

Issuance of Amendment to Facility License

Notice is hereby given that the U.S. Atomic Energy Commission (the Commission) has issued Amendment No. 5 to Facility Operating License No. DPR-46 issued to Nebraska Public Power District which revised Technical Specifications for operations of the Cooper Nuclear Station, located in Nemaha County, Nebraska. The amendment is effective as of its date of issuance.

This amendment defers the required submittal date for the Startup Report and incorporates several minor administrative changes in the reporting requirements.

The application for the amendment complies with the standards and requirements of the Act and the Commission's rules and regulations and the Commission has made appropriate findings as required by the Atomic Energy Act of 1954, as amended, and the Commission's rules and regulations in 10 CFR Ch. I, which are set forth in the license amendment.

For further details with respect to this action, see (1) the application for amendment dated August 29, 1974, (2) Amendment No. 5 to License No. DPR-46, with Change No. 8, and (3) the Commission's concurrently issued Safety Evaluation. All of these items are available for public inspection at the Commission's Public Document Room, 1717 H Street, NW., Washington, D.C. and at the Auburn Public Library, 1118—15th Street, Auburn, Nebraska 68305.

A copy of items (2) and (3) may be obtained upon request addressed to the United States Atomic Energy Commission, Washington, D.C. 20545, Attention: Deputy Director for Reactors Projects, Directorate of Licensing-Regulation.

Dated at Bethesda, Md., this 16th day of October 1974.

For the Atomic Energy Commission.

DENNIS L. ZIEMANN,
Chief, Operating Reactors Branch #2, Directorate of Licensing.

[FR Doc.74-25298 Filed 10-30-74;8:45 am]

[Docket No. 50-278]

PEACH BOTTOM ATOMIC POWER STATION, UNIT 3

Amendment of Facility Operating License

Pursuant to a clarifying order of the Atomic Safety and Licensing Board in this proceeding, Errata dated July 17, 1974, correcting the Board's Initial Decision in this matter dated June 14, 1974, the Atomic Energy Commission has amended Facility Operating License DPR-56 to change the date at which a closed-cycle cooling system will be required from January 1, 1977 to July 1, 1977.

In addition, the Atomic Energy Commission has also amended Facility Operating License DPR-56 by a change to the Technical Specifications to clearly reflect that the Technical Specifications were not intended to restrict testing and studies required by certain certifications issued by the Commonwealth of Pennsylvania. This is consistent with the Initial Decision in this matter.

The Commission has made appropriate findings as required by the Atomic En-

ergy Act of 1954, as amended (the Act), and the Commission's rules and regulations in 10 CFR Ch. I, which are set forth in the license. The application for the license complies with the standards and requirements of the Act and the Commission's rules and regulations.

For further details with respect to this action, see (1) the Initial Decision of the Atomic Safety and Licensing Board dated June 14, 1974, (2) the Errata to the Initial Decision dated July 17, 1974, and (3) Amendment No. 1 to License No. DPR-56, with any attachments. All of these items are available for public inspection at the Commission's Public Document Room, 1717 H Street NW., Washington, D.C. and at the Martin Memorial Library, 159 E. Market Street, York, Pennsylvania 17401.

Single copies of the above items may be obtained by writing the U.S. Atomic Energy Commission, Washington, D.C. 20545, Attention: Deputy Director for Reactor Projects, Directorate of Licensing—Regulation.

Dated at Rockville, Md., this 24th day of October 1974.

For the Atomic Energy Commission.

GORDON K. DICKER,
Chief, Environmental Projects Branch 2, Directorate of Licensing.

[FR Doc.74-25299 Filed 10-30-74;8:45 am]

[Docket No. 50-277]

PEACH BOTTOM ATOMIC POWER STATION, UNIT 2

Availability of Decision

Pursuant to the National Environmental Policy Act of 1969 and the United States Atomic Energy Commission's regulation in Appendix D, §§ A.9 and A.11, to 10 CFR Part 50, notice is hereby given that a Decision dated July 5, 1974, by the Atomic Safety and Licensing Appeal Board and a Memorandum and Order by the Commission dated August 8, 1974, with respect to such decision in the above-captioned proceeding authorizing issuance of an operating license to Philadelphia Electric Company, Public Service Electric and Gas Company, Delmarva Power and Light Company, and Atlantic City Electric Company for operation of the Peach Bottom Atomic Power Station, Unit 2, located in York County, Pennsylvania, are available for inspection by the public in the Commission's Public Document Room at 1717 H Street, NW., Washington, D.C. and in the Martin Memorial Library, 159 E. Market Street, York, Pennsylvania 17401.

The Commission's Memorandum and Order and the Decision by the Atomic Safety and Licensing Appeal Board are also being made available at the Office of State Planning and Development, 510c Finance Building, Harrisburg, Pennsylvania 17120, and at the York County Planning Commission, 1320 West Market Street, York, Pennsylvania 17404.

Based on the record developed in the public hearing in the above-captioned matter, the Decision of the Atomic Safety and Licensing Appeal Board modified in certain respects an Initial Decision of the Atomic Safety and Licensing Board in this proceeding dated September 14, 1973, as well as the contents of the Final Environmental Statement prepared by the Commission's Directorate of Licensing relating to the construction and operation of the Peach Bottom Atomic Power Station, Units 2 and 3. The Memorandum and Order of the Commission, in turn, modified in certain aspects the Decision of the Appeal Board. A copy of the Initial Decision of the Atomic Safety and Licensing Board and the Final Environmental Statement are also available for public inspection at the above designated locations.

Pursuant to the provisions of 10 CFR Part 50, Appendix D, Section A.11 the Initial Decision by the Atomic Safety and Licensing Board dated September 14, 1973, and the Final Environmental Statement are deemed modified by the Memorandum and Order of the Commission and by the Decision of the Appeal Board to delete certain requirements with respect to restriction on discharges from the Peach Bottom Atomic Power Station Unit 2 facility. These modifications correspond to certain modifications resulting from the supplemental Initial Decision by the Atomic Safety and Licensing Board, dated June 14, 1974 (39 FR 25416, July 10, 1974).

As required by Section A.11 of Appendix D, a copy of the Memorandum and Order of the Commission, the Decision by the Atomic Safety and Licensing Appeal Board, the Initial Decision by the Atomic Safety and Licensing Board, dated September 14, 1973, and the supplemental Initial Decision dated June 14, 1974, and the Errata dated July 17, 1974, and the Final Environmental Statement have been transmitted to the Council on Environmental Quality and made available to the public as noted herein.

The Atomic Energy Commission has issued Amendment 3 to Facility Operating License DPR-44 issued to Philadelphia Electric Company et al., in accordance with the above-mentioned Memorandum and Order of the Commission dated August 8, 1974, the Decision of the Atomic Safety and Licensing Appeal Board dated July 5, 1974, and the supplemental Initial Decision of the Atomic Safety and Licensing Board dated June 14, 1974. A copy of the Amendment is also available for public inspection at the above designated locations.

The Commission has made appropriate findings as required by the Atomic Energy Act of 1954, as amended (the Act), and the Commission's rules and regulations in 10 CFR Ch. I, which are set forth in the license. The application for the license complies with the standards and requirements of the Act and the Commission's rules and regulations.

Single copies of the Initial Decision by the Atomic Safety and Licensing Board dated September 14, 1973, the supplemental Initial Decision dated June 14, 1974, the Errata dated July 17, 1974, the Decision by the Atomic Safety and Licensing Appeal Board, the Final Environmental Statement, and Amendment No. 3 to Facility Operating License No. DPR-44 may be obtained by writing the U.S. Atomic Energy Commission, Washington, D.C. 20545, Attention: Deputy Director for Reactor Projects, Directorate of Licensing-Regulation.

Dated at Bethesda, Md., this 24th day of October 1974.

For the Atomic Energy Commission.

GORDON K. DICKER,
Chief, Environmental Projects Branch 2, Directorate of Licensing.

[FR Doc.74-25300 Filed 10-30-74;8:45 am]

CIVIL AERONAUTICS BOARD

[Docket No. 21866-9; Order 74-10-133]

AIRLINE TARIFF PUBLISHERS, INC.

Order Approving Discussions Regarding Domestic Passenger-Fare Investigation

Adopted by the Civil Aeronautics Board at its office in Washington, D.C., on the 25th day of October 1974.

Airline Tariff Publishers, Inc. (ATP), as tariff publishing agent on behalf of the U.S. domestic trunkline and local service carriers, has filed an application on behalf of itself and concurring carriers, requesting that the Board authorize additional carrier discussions on the mileages to be used in implementing the Board's decision in Phase 9 of the "Domestic Passenger-Fare Investigation." (Order 74-3-82)

In support of its application ATP states that the Board, by Order 74-7-46, previously authorized discussions on the same subject; but that, after the expiration of the initial discussion authority, the Board (1) disapproved an agreement filed by the carriers relating to the mileages to be used for Chicago, Los Angeles and San Francisco, and (2) revised its listing of shortest-authorized mileages to reflect changes to the geographic coordinates used for several airports and to correct certain errors and omissions in its previous listing. In such circumstances ATP asserts that additional discussion authority will assist in the orderly implementation of the Board's Phase 9 decision and is warranted in the public interest.

ATP further requests that the discussion authority be expanded to include discussion of and agreement on the cities to be common fared. In support of its request for expanded authority, ATP states that there are many cases where common faring is necessary or desirable for marketing purposes or to prevent long haul-short haul situations; and that, since it also eliminates or reduces the need for two or more fare levels between a given pair of points, a degree of tariff simplification is achieved. ATP further states that such discussion authority will permit agreement on common faring of two (or more) cities in cases where one carrier may serve all of the points to be common fared, but another carrier may serve only one such

point, and thus has not considered the common faring question.

The Board concludes that it should grant an extension of the discussion authority previously granted in Order 74–7–46; but that the authority should not be expanded to include the substantive aspects of common faring. For the reasons stated in Order 74–7–46, we believe that discussions, within the confines of the Board's decisions, will facilitate the orderly implementation of the Board's Phase 9 decision and are warranted in the public interest. However, ATP has not persuaded us that substantive discussions or agreements on the cities to be common fared are in the public interest.

Accordingly, pursuant to the Federal Aviation Act of 1958, and particularly sections 204(a), 404, 412, and 414 thereof:

It is ordered, That:

1. The discussion authority granted in Order 74–7–46 be and it hereby is extended for an additional 30-day period commencing with October 30, 1974;

2. To the extent ATP seeks authority on behalf of member carriers to discuss the substantive aspects of common faring, the request is denied;

3. The Director of the Bureau of Economics shall be given at least 48 hours' notice of the time and place of meetings;

4. The carriers shall keep complete and accurate minutes of such discussions and a true copy of such minutes shall be filed with the Board's Docket Section not later than two weeks after the close of the discussions;

5. Any agreement or agreements reached as a result of such discussions shall be filed with the Board in accordance with section 412 of the Federal Aviation Act of 1958 not later than the date the initial tariffs implementing Phase 9 are filed; and

6. This order shall be served upon Airwest, Allegheny Airlines, Inc., American Airlines, Inc., Braniff Airways, Inc., Continental Air Lines, Inc., Delta Air Lines, Inc., Eastern Air Lines, Inc., Frontier Airlines, Inc., National Airlines, Inc., North Central Airlines, Inc., Northwest Airlines, Inc., Ozark Air Lines, Inc., Piedmont Aviation, Inc., Southern Airways, Inc., Texas International Airlines, Inc., Trans World Airlines, Inc., United Air Lines, Inc., Western Air Lines, Inc., and Airline Tariff Publishers, Inc.

This order will be published in the FEDERAL REGISTER.

By the Civil Aeronautics Board.

[SEAL] EDWIN Z. HOLLAND,
Secretary.

[FR Doc.74-25365 Filed 10-30-74;8:45 am]

[Dockets No. 24437, 27115; Order 74–10–130]

ALIA-THE ROYAL JORDANIAN AIRLINES CORP.

Foreign Air Carrier Permits

Adopted by the Civil Aeronautics Board at its office in Washington, D.C., on the 24th day of October 1974.

In Order 73–5–48 approved by the President on May 8, 1973, the Board granted to ALIA-The Royal Jordanian Airlines Corporation (ALIA) a permit authorizing the carrier for a period terminating on May 8, 1975, to perform certain charter foreign air transportation between Jordan and the United States and between certain Middle Eastern/Mediterranean Basin countries and the United States, the latter limited to charters originating in such countries. On May 29, 1974, ALIA filed a petition for reconsideration of the order insofar as the permit granted by the Board contained a 4:3 uplift ratio. In general such ratio permits the carrier to originate four charter flights in the United States for each three originated in Jordan. Answers to the petition were filed by Pan American World Airways and Trans-World Airlines.

On September 21, 1974, the Governments of the United States and the Hashemite Kingdom of Jordan executed the Nonscheduled Air Service Agreement governing nonscheduled air services between their respective countries. The agreement establishes a new regulatory regime in which the operation of certain charter flights by all air carriers specifically designated by the governments of each country to provide charter service pursuant to the Agreement will henceforth be governed in accordance with principles and conditions mutually agreed upon by the governments, as set forth in the Agreement. ALIA has been designated by the Government of Jordan under the Agreement and on October 23, 1974, the carrier filed an application for a foreign air carrier permit to perform the service contemplated thereby.

There are several significant differences between the rights granted in the bilateral agreement and those in ALIA's existing permit. First, instead of the 4:3 ratio, supra, ALIA must originate one charter flight in Jordan for each flight originated in the United States. However, so long as a Jordanian carrier does not operate a scheduled service to the U.S. and Jordan does not restrict the operations of U.S. scheduled carriers, its carrier is authorized by the Agreement to originate 20 charters per year in the United States without the necessity of originating any charters in Jordan. Second, while ALIA is prohibited under the agreement from carrying between the United States and Jordan any group of persons it has carried or will carry as a group on its aircraft from or to a point in any third country,[1] the Jordanian carrier has the right under the agreement to carry between the U.S. and Jordan any passengers whose journeys include a prior, subsequent, or intervening movement from or to a third country by any surface mode, by any other airline, or by ALIA itself if the passenger moves independently of any group. These differences are incorporated in the bilateral permit proposed to be granted herein.

Upon consideration of the application in light of the agreement and in accordance with section 1102 of the Act, the Board proposes to take several actions. First, we propose to cancel the existing permit held by ALIA granted by Order 73–5–48, since such permit is no longer consistent, in several respects, with the applicable agreement.[2] We then propose to issue to ALIA two new foreign air carrier permits. The first of these will contain all of the authority provided for the Jordanian carrier by the charter bilateral agreement. It will be subject to the conditions of that Agreement, including the new uplift ratio, the conditional right to operate 20 U.S.-originating charters per year to Jordan, and the right to transport between the United States and Jordan certain traffic having prior, subsequent, or intervening destinations in third countries.

The second permit granted to ALIA will contain the remaining authority in the carrier's existing permit. While such authority is not covered by the new bilateral agreement, we tentatively find that it is in the public interest to continue such authority in effect until May 8, 1975, the date on which the existing permit would have expired.[3] The authority under this permit will include 10 one-way cargo charter flights per year, circle tour charter flights originating in Jordan, and passenger charter flights and circle tour charter flights originating in specified Middle Eastern/Mediterranean Basin countries.[4]

Accordingly, the Board tentatively finds and concludes that it is in the public interest (a) subject to the approval of the President under section 801 of the Federal Aviation Act, to cancel the existing permit granted to ALIA in Order 73–5–48 and issue new permits to ALIA in the form and manner set forth in Appendices A and B[5] hereof and (b) to dismiss the petition for reconsideration by ALIA in Docket 24437 as moot.

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[1] This prohibition on ALIA's operations would apply notwithstanding the fact that the beyond movement of the group on ALIA's aircraft was covered by a separate contract or contracts.

[2] Upon the cancellation of the existing permit, ALIA's pending petition for reconsideration in Docket 24437 becomes moot and will be dismissed.

[3] In a memorandum of consultation dated January 8, 1974, the Chairman of the U.S. Delegation gave assurance to the Jordanian Delegation that the U.S. aeronautical authorities had expressed no present intention to withdraw the traffic rights contained in ALIA's existing permit.

[4] Under the Agreement and the permit to be granted thereunder, charters performed under the non-agreement permit are not normally counted in determining ALIA's entitlement to operate U.S.-originating charters. In accordance with the Agreement, however, the Agreement permit will empower the Board, upon application by the holder or by regulation, to authorize flights performed under the non-agreement permit to be counted toward meeting the uplift requirements of the agreement permit.

[5] Filed as part of the original document.

Finally, in view of the evidence relating to the carrier's fitness submitted in Docket 24437 and fully considered by the Board therein, we tentatively find and conclude that ALIA is fit, willing, and able properly to perform the foreign air transportation authorized in the permits proposed to be issued herein and to conform to the Act and the rules, regulations, and requirements of the Board thereunder.

Accordingly, it is ordered, That: 1. All interested persons be and they hereby are directed to show cause why the Board should not make final the tentative findings and conclusions herein; and (a) subject to the approval of the President pursuant to section 801 of the Act, cancel the foreign air carrier permit issued to ALIA-The Royal Jordanian Airlines Corporation by Order 73-5-48, approved May 8, 1973; and issue foreign air carrier permits to ALIA-The Royal Jordanian Airlines Corporation in the form and manner set forth in Appendices A and B; and (b) dismiss as moot ALIA's petition for reconsideration in Docket 24437.

2. Any interested person having objections to the tentative findings and conclusions set forth herein or to the issuance of the proposed foreign air carrier permits shall file such objections within 21 days after the date of service of this order, and file with the Board and serve on the persons specified in paragraph 5 below, a statement of objections specifying the part or parts of the tentative findings and conclusions objected to and stating the specific grounds of any such objections supported by statistical data and other materials and evidence relied upon to support the stated objections; reply comments, if any, may be filed seven days after the date for filing objections; [6]

3. If timely and properly supported objections are filed, full consideration will be accorded the matters and issues raised by the objections before further action is taken by the Board: *Provided,* That the Board may proceed to enter an order in accordance with the tentative findings and conclusions herein if it determines that there are no factual issues presented that warrant the holding of an evidentiary hearing;

4. In the event no objections are filed, all further procedural steps shall be deemed waived, and the Board may proceed to enter an order in accordance with the tentative findings and conclusions set forth herein; and

5. This order shall be served upon ALIA; Pan American World Airways, Inc., Saturn Airways, Inc., Capital International Airways, Inc., Overseas National Airways, Inc., Trans International Airlines, Inc., Trans World Airlines, Inc. and World Airways, Inc.; the Departments of State and Transportation and the Ambassador of the Hashemite Kingdom of Jordan.

[6] Since provision is made for the filing of objections to this order, petitions for reconsideration of this order will not be entertained.

This order will be published in the FEDERAL REGISTER and will be transmitted to the President.

By the Civil Aeronautics Board.

[SEAL] EDWIN Z. HOLLAND,
Secretary.

[FR Doc.74-25367 Filed 10-30-74;8:45 am]

[Docket No. 22859; Order 74-10-134]

NORTHWEST AIRLINES, INC.

Order of Suspension Regarding Domestic Air Freight Rate Investigation

Adopted by the Civil Aeronautics Board at its office in Washington, D.C. on the 25th day of October, 1974.

By tariff revisions bearing a posting date of September 25 and marked to become effective November 9, 1974, Northwest Airlines, Inc. (Northwest) proposes to revise its domestic air freight rates as follows:

1. Increase bulk minimum charges per shipment by $1;

2. Increase bulk and container general commodity rates and charges typically as follows:

Mileage	Westbound	Eastbound
	Percent	
Under 1,000	12	12
1,000 to 1,800	8	10
Over 1,800	5	10

3. Increase specific commodity and import rates by 10 percent. Container time-of-tender rates are not increased.

In support of its proposal, Northwest asserts, inter alia, that during the forecast year ending October 31, 1975, the carrier will experience an operating loss of $4.5 million at existing rate levels and the increases proposed are expected only to decrease the operating loss to $1.5 million, and that long-haul rates have been increased to the level of shorter-haul rates to eliminate long haul/short-haul inequities.

The proposed rates and charges come within the scope of the Domestic Air Freight Rate Investigation, Docket 22859, and their lawfulness will be determined in that proceeding. The issue now before the Board is whether to suspend the proposal or to permit it to become effective pending investigation.

The Board has reviewed these proposed rates and charges in the light of industry costs of carrying air freight [1] (including a full return on investment) and including recent fuel price increases, and finds a limited number of the proposed rates, typically in longer-haul markets, to be excessive in relation to costs. In addition, the application of all increases in bulk premium rates on human remains will be suspended as they exceed costs.

In view of the foregoing and upon consideration of all other relevant factors, the Board finds that the proposal, to the extent it applies to the rates set forth in detail in Appendix A [2], should be suspended. The remaining portions of the proposal, including the increased bulk minimum charges per shipment, and the remaining increased bulk and container general and specific commodity rates and charges, appear sufficiently related to costs that the Board will permit them to become effective.

Accordingly, pursuant to the Federal Aviation Act of 1958, and particularly sections 204(a), 403, 404, and 1002 thereof,

It is ordered, That:

1. Pending hearing and decision by the Board, the increased rates, charges, and provisions described in Appendix A hereto are suspended and their use deferred to and including February 6, 1975, unless otherwise ordered by the Board, and that no change be made therein during the period of suspension, except by order or special permission of the Board; and

2. Copies of this order shall be filed with the tariffs.

This order will be published in the FEDERAL REGISTER.

By the Civil Aeronautics Board.

[SEAL] EDWIN Z. HOLLAND,
Secretary.

[FR Doc.74-25366 Filed 10-30-74;8:45 am]

[1] See Order 74-7-120 for explanation of cost-based rates.

[2] Filed as part of the original document.

DEFENSE MANPOWER COMMISSION

PUBLIC EXPRESSION OF VIEWS

Public Hearing

Pursuant to the provisions of the Federal Advisory Committee Act (Pub. L. 92-463), notice is hereby given that the Defense Manpower Commission will hold a public hearing on November 14, 1974, in the Vanguard Building, Room 460, from 9 a.m. to 4 p.m., so that representatives of public and private organizations and interested citizens can express their views on the issues which the Commission is required to address by its enabling legislation.

Pub. L. 93-155 directs the Commission to conduct a comprehensive study and investigation of the overall manpower requirements of the Department of Defense on both a short and long term basis with a view to determining what the manpower requirements are currently and will likely be over the next ten years, and how manpower can be more effectively utilized in the Department of Defense.

The Commission is required to submit its final report to the Congress and to the President not more than twenty-four months after the appointment of the Commission, and shall cease to exist sixty days after the submission of its final report.

In carrying out its study and investigation, the Commission has been directed to give special consideration to:

(1) The effectiveness with which civilian and active duty personnel are utilized, particularly in headquarters staffing and

in the number of support forces in relation to combat forces;

(2) Whether the pay structure, including fringe benefits, is adequate and equitable at all levels;

(3) The distribution of grades within each armed force and the requirements for advancement in grade;

(4) The cost effectiveness and manpower utilization of the United States Armed Forces as compared with the armed forces of other countries;

(5) Whether the military retirement system is consistent with overall Department of Defense requirements and is comparable to civilian retirement plans;

(6) The methods and techniques used to attract and recruit personnel for the armed forces, and whether such methods and techniques might be improved or new and more effective ones utilized;

(7) The implications for the ability of the armed forces to fulfill their mission as a result of the change in the socio-economic composition of military enlistees since the enactment of new recruiting policies provided for in Pub. L. 92-129 and the implications for national policies of this change in the composition of the armed forces; and

(8) Such other matters related to manpower as the Commission deems pertinent to the study and investigation.

Interested persons may make an oral presentation and/or submit a written statement for consideration by the Commission during the meeting.

The length and number of oral presentations to be made will depend on the number of requests received. Maximum time permitted per presentation will be fifteen (15) minutes.

Each person desiring to make an oral presentation or submit a written statement must notify the Commission and provide at least one copy of the presentation statement by November 11, 1974. The order of the presentations on the agenda will be determined by the order in which requests are received by the staff.

Statements should be limited to the mission of the Commission as outlined in Pub. L. 93-155, or other current issues regarding Department of Defense manpower.

Written statements in furtherance of presentations will be accepted by the Commission at the time of the meeting and for four days thereafter at 1111 18th Street, NW., Room 300, Washington, D.C. 20036.

Parties who have expressed interest in past Defense Manpower Commission meetings will be mailed a special notice of the subject hearing.

If you have any questions regarding this hearing, please call Mr. Dennis Condie on (202) 254-7803.

Dated: October 25, 1974.

BRUCE PALMER, Jr.,
General, USA (Ret.),
Executive Director.

[FR Doc.74-25345 Filed 10-30-74;8:45 am]

ENVIRONMENTAL PROTECTION AGENCY

[FRL 288-7]

AMERICAN SPICE TRADE ASSOCIATION

Filing of Petition for Food Additive

Pursuant to provisions of the Federal Food, Drug, and Cosmetic Act (sec. 409(b)(5), 72 Stat. 1786; 21 U.S.C. 348(b)(5)), notice is given that a petition (FAP 5H5063) has been filed by the American Spice Trade Association, 580 Sylvan Avenue, Englewood Cliffs, NJ 07632, proposing establishment of a food additive tolerance (21 CFR Part 121) for residues of the insecticide BHC (benzene hexachloride) in dehydrated pepper at 5 parts per million resulting from application of the insecticide to the growing crop.

Dated: October 23, 1974.

JOHN B. RITCH, Jr.,
Director,
Registration Division.

[FR Doc.74-25288 Filed 10-30-74;8:45 am]

[FRL 288-8]

CHIPMAN DIVISION OF RHODIA, INC.

Petition Regarding Pesticide Chemical

Pursuant to provisions of the Federal Food, Drug, and Cosmetic Act (sec. 408(d)(1), 68 Stat. 512; 21 U.S.C. 346(d)(1)), notice is given that a petition (PP 5F1533) has been filed by Chipman Division of Rhodia, Inc., 23 Belmont Drive, Somerset, NJ 08873, proposing establishment of tolerances for combined negligible residues of the herbicide oxadiazon (2-*tert*-butyl 4-(2,4-dichloro-5-isopropoxyphenyl)-Δ^2-1,3,4-oxadiazolin-5-one) and its metabolites 2-*tert*-butyl-4-(2,4-dichloro-5 - hydroxyphenyl)-Δ^2-1,3,4-oxadiazolin-5-one and 2-carboxyisopropyl - 4-(2,4-dichloro-5-isopropoxyphenyl)-Δ^2-1,3,4-oxadiazolin-5-one in or on the raw agricultural commodities almond hulls, nut crops, (almonds, brazil nuts, bush nuts, butternuts, cashews, chestnuts, filberts, hazelnuts, hickory nuts, macadamia nuts, pecans, and walnuts), and pistachio nuts at 0.05 part per million.

The analytical method proposed in the petition for determining residues of the herbicide is a gas chromatographic procedure using an electron capture detector.

Dated: October 23, 1974.

JOHN B. RITCH, Jr.,
Director,
Registration Division.

[FR Doc.74-25289 Filed 10-30-74;8:45 am]

[FRL 289-1]

DIAMOND SHAMROCK CHEMICAL CO.

Filing of Petition Regarding Pesticide Chemical

Pursuant to provisions of the Federal Food, Drug, and Cosmetic Act (sec. 408(d)(1), 68 Stat. 512; 21 U.S.C. 346a(d)(1)), notice is given that a petition (PP 5F1545) has been filed by Diamond Shamrock Chemical Co., 1100 Superior Avenue, Cleveland, OH 44114, proposing establishment of a tolerance (40 CFR Part 180) for negligible residues of the insecticide thiofanox (3,3-dimethyl-1-(methylthio)-2-butanone *O*-[(methyl amino)carbonyl]oxime) and its cholinesterase-inhibiting metabolites 3,3-dimethyl - 1-(methylsulfinyl)-2-butanone *O*-[(methylamino)carbonyl]oxime and 3,3 - dimethyl-1-(methylsulfonyl)-2-butanone *O*-[(methylamino)carbonyl]oxime in or on the raw agricultural commodity cottonseed at .01 part per million.

The analytical method proposed in the petition for determining residues of the insecticide is a procedure involving the oxidation of its sulfide and sulfoxide carbamates to the sulfone carbamate, which is then determined by a gas chromatograph using a sulfur-sensitive flame photometric detector.

Dated: October 17, 1974.

JOHN B. RITCH, Jr.,
Director,
Registration Division.

[FR Doc.74-25290 Filed 10-30-74;8:45 am]

[FRL 288-4]

HAZARDOUS MATERIALS ADVISORY COMMITTEE

Notice of Meeting

Pursuant to Pub. L. 92-463, notice is hereby given that a meeting of the Hazardous Materials Advisory Committee of the Science Advisory Board will be held beginning at 8:30 a.m., November 18-19, 1974. The November 18 meeting will be held in Room 1112, Crystal Mall, Building 2, 1921 Jefferson Davis Highway, Arlington, Virginia. The November 19 meeting will be held in the Plaza Room, Holiday Inn, corner of 15th Street South and Jefferson Davis Highway, Arlington, Virginia.

This is a regularly scheduled meeting of the Committee. The agenda includes discussions and reports on the pesticide research in the U.S. Department of Agriculture, the Environmental Protection Agency's Alternative Chemicals Program, a plan for review of hazardous trace materials, effects of environmental regulation on U.S. food production, an update of research at the National Center for Toxicological Research, the use of an extension system in environmental programs, scientific and technical assessment reports, toxicological research, status of the herbicide study, member items of interest, and comments by program liaison representatives.

The meeting is open to the public. Any member of the public wishing to attend, participate, present a paper or obtain additional information should contact Dr. J. Frances Allen, Acting Executive Secre-

tary, Hazardous Materials Advisory Committee, (703) 557-7720.

ALBERT C. TRAKOWSKI,
Acting Assistant Administrator for Research and Development.

OCTOBER 23, 1974.

[FR Doc.74-25286 Filed 10-30-74;8:45 am]

[FRL 285-7; OPP-32000/134]

RECEIPT OF APPLICATIONS FOR PESTICIDE REGISTRATION DATA TO BE CONSIDERED IN SUPPORT OF APPLICATIONS

On November 19, 1973, the Environmental Protection Agency (EPA) published in the FEDERAL REGISTER (38 FR 31862) its interim policy with respect to the administration of section 3(c)(1)(D) of the Federal Insecticide, Fungicide, and Rodenticide Act (FIFRA), as amended. This policy provides that EPA will, upon receipt of every application for registration, publish in the FEDERAL REGISTER a notice containing the information shown below. The labeling furnished by the applicant will be available for examination at the Environmental Protection Agency, Room EB-31, East Tower, 401 M Street, SW., Washington, D.C. 20460.

On or before December 30, 1974, any person who (a) is or has been an applicant, (b) believes that data he developed and submitted to EPA on or after October 21, 1972, is being used to support an application described in this notice, (c) desires to assert a claim for compensation under section 3(c)(1)(D) for such use of his data, and (d) wishes to preserve his right to have the Administrator determine the amount of reasonable compensation to which he is entitled for such use of the data, must notify the Administrator and the applicant named in the notice in the FEDERAL REGISTER of his claim by certified mail. Notification to the Administrator should be addressed to the Information Coordination Section, Technical Services Division (WH-569), Office of Pesticide Programs, 401 M Street, SW., Washington, D.C. 20460. Every such claimant must include, at a minimum, the information listed in the interim policy of November 19, 1973.

Applications submitted under 2(a) or or 2(b) of the interim policy will be processed to completion in accordance with existing procedures. Applications submitted under 2(c) of the interim policy cannot be made final until the 60 day period has expired. If no claims are received within the 60 day period, the 2(c) application will be processed according to normal procedure. However, if claims are received within the 60 day period, the applicants against whom the claims are asserted will be advised of the alternatives available under the Act. No claims will be accepted for possible EPA adjudication which are received after December 30, 1974.

APPLICATIONS RECEIVED

EPA File System 8773-RU. American Fertilizer & Chem. Co., PO Box 98, Henderson CO 80640. PHILLIPS 66 MALATHION 55 PREMIUM GRADE. Active Ingredients: Malathion 55%; Xylol 35%. Method of Support: Application proceeds under 2(c) of interim policy.

EPA File Symbol 8773-RE. American Fertilizer & Chem. Co. PARATHION 8. Active Ingredients: Parathion 0,0-diethyl 0-p-nitrophenyl phosphorothioate 82.0%. Method of Support: Application proceeds under 2(c) of interim policy.

EPA File Symbol 8773-RR. American Fertilizer & Chem. Co. PHILLIPS 66 AMINE 2,4-D WEED KILLER. Active Ingredients: Dimethylamine Salt of 2,4-Dichlorophenoxy Acetic Acid 49.5%. Method of Support: Application proceeds under 2(c) of interim policy.

EPA File Symbol 11501-RL. Aquachem Co., Inc., 349 Greco Ave., Coral Gables FL 33146. START SECURE DUAL PURPOSE—FOR STABILIZING AND SUPER CHLORINATION OF FRESHLY—FILLED SWIMMING POOLS. Active Ingredients: Sodium Dichloro-s-Triazinetrione Dihydrate 49.1%. Method of Support: Application proceeds under 2(c) of interim policy.

EPA File Symbol 3350-RO. Arkansas Co., Inc., PO Box 210, 185 Foundry St., Newark NJ 07101. FUNGICIDE AL INDUSTRIAL PRESERVATIVE. Active Ingredients: Hexahydro-1,3,5-triethyl-s-triazine 95%. Method of Support: Application proceeds under 2(b) of interim policy.

EPA File Symbol 18533-RU. Ashland Oil Inc., 5200 Blazer Parkway, Dublin OH 43017. ASHLAND CHEMICALS YARMOR 302 PINE OIL. Active Ingredients: Pine Oil 99.4%. Method of Support: Application proceeds under 2(c) of interim policy.

EPA File Symbol 18533-RL. Ashland Oil Inc., 5200 Blazer Parkway, Dublin OH 43017. ASHLAND CHEMICALS HERCO PINE OIL. Active Ingredients: Pine Oil 99.4%. Method of Support: Application proceeds under 2(c) of interim policy.

EPA File Symbol 5719-LE. Chacon Chemical Corp., 5245 Chakemco St. South Gate CA 90280. CHACON LAWN & GARDEN FUNGICIDE. Active Ingredients: Tetrachloroisophthalonitrile 12.0%. Method of Support: Application proceeds under 2(c) of interim policy.

EPA File Symbol 5719-GE. Chacon Chemical Corp. 5245 Chakemco St. South Gate CA 90280. CHACON BORDOIL COPPER-OIL FUNGICIDE. Active Ingredients: Copper Oteate 15.000%; Petroleum Distillate 7.425%; Light Medium Petroleum Oil 30.000%. Method of Support: Application proceeds under 2(c) of interim policy.

EPA File Symbol 498-OT. Chase Products Co., 19th & Gardner Rd., Broadview IL 60153. SPRAYPAK SPRAY DISINFECTANT. Active Ingredients: n-Alkyl (60% C12, 30% C14, 5% C18) dimethyl benzyl ammonium chlorides 0.1%; n-Alkyl (68% C12, 32% C14) dimethyl ethylbenzyl ammonium chlorides 0.1%; Isopropyl Alcohol 30.8%. Method of Support: Application proceeds under 2(c) of interim policy.

EPA Reg. No. 239-1393. Chevron Chemical Co., Ortho Div., 940 Hensley St., Richmond CA 94801. ORTHO CHICKWEED & CLOVER KILLER. Active Ingredients: Isooctyl ester of Silvex [2-(2,4,5-trichlorophenoxy) propionic acid] 13.8%. Method of Support: Application proceeds under 2(c) of interim policy.

EPA Reg. No. 239-2296. Chevron Chemical Co. ORTHO CHICKWEED SPURGE & OXALIS KILLER. Active Ingredients: Isooctyl ester of Silvex [2-(2,4,5-trichlorophenoxy) propionic acid 15.1%. Method of Support: Application proceeds under 2(c) of interim policy.

EPA Reg. No. 239-2425. Chevron Chemical Co. ORTHO WEED-B-GON LAWN WEED KILLER. Active Ingredients: Butoxy propyl esters of 2,4-Dichlorophenoxyacetic acid 21.4%; Butoxy propyl esters of silvex [2-(2,4,5-Trichlorophenoxy) propionic acid] 10.0%. Method of Support: Application proceeds under 2(c) of interim policy.

EPA File Symbol 4582-AU. Colgate-Palmolive Co., 300 Park Ave., New York NY 10022. AJAX GERMICIDAL CLEANER (CONCENTRATE). Active Ingredients: Alkyl (67% C12, 25% C14, 7% C16, 1% C8 + C10 + C18) dimethyl benzyl ammonium chlorides 5.0%; N. Hydroxyethyl ethylenediaminetriacetic acid, tri sodium salt 2.5%. Method of Support: Application proceeds under 2(a) of interim policy.

EPA File Symbol 2666-TR. Cornell Chemical and Equipment Co., 3500 Washington Blvd., Baltimore MD 21227. EDP (ECTO-PARASITE DUSTING POWDER). Active Ingredients: Pyrethrins 1.00%; Piperonyl Butoxide, Technical 10.00%; Amorphous Silica Gel 40.00%; Petroleum Hydrocarbons 49.00%. Method of Support: Application proceeds under 2(c) of interim policy.

EPA File Symbol 875-TA. Diversey Chemicals, 1855 S. Mt. Prospect Rd., Des Plaines IL 60018. PX-1570 PHENOL COEFFICIENT 5. Active Ingredients: Isopropanol 20.5%; Soap 7.0%; Orthobenzylparachlorophenol 3.0%; Methyl Salicylate 3.0%. Method of Support: Application proceeds under 2(c) of interim policy.

EPA Reg. No. 464-320. Dow Chemical Co., PO Box 1706, Midland MI 48460. DOW TORDON 10K PELLETS BRUSH KILLER. Active Ingredients: Picloram (4-amino-3,5,6-trichloropicolinic acid) potassium salt 11.6%. Method of Support: Application proceeds under 2(b) of interim policy.

EPA File Symbol 11497-0. Enviro Chem. Corp., PO Box 29113, Dallas TX 75229. ENVIRO MILLS AND FOOD PLANTS SPRAY. Active Ingredients: Pyrethrins 0.100%; Piperonyl butoxide, technical 0.200% N-octyl bicycloheptene dicarboximide 0.333%; Petroleum distillate 99.367%. Method of Support: Application proceeds under 2(c) of interim policy.

EPA Reg. No. 279-1855. FMC Corp., Agricultural Chem. Div., 100 Niagara St., Middleport NY 14105. SINOX GENERAL A CONTACT WEED KILLER. Active Ingredients: Dinoseb (2-sec-butyl-4,6-dinitrophenol) 53.90%. Method of Support: Application proceeds under 2(c) of interim policy.

EPA Reg. No. 5785-11. Great Lakes Chemical Corp., PO Box 2200, W. Lafayette IN 47906. METH-O-GAS. Active Ingredients: Methyl Bromide 100%. Method of Support: Application proceeds under 2(c) of interim policy.

EPA Reg. No. 5785-41. Great Lakes Chemical Corp. METH-O-GAS. Active Ingredients: Methyl bromide 100%. Method of Support: Application proceeds under 2(c) of interim policy.

EPA Reg. No. 5785-42. Great Lakes Chemical Corp. BROM-O-GAS CONTAINS 2% CHLOROPICRIN. Active Ingredients: Methyl bromide 98%; Chloropicrin 2%. Method of Support: Application proceeds under 2(c) of interim policy.

EPA File Symbol 1214-GI. Guardian Chemical Co., PO Box 1354, Atlanta GA 30301. POOLCIDE CONCENTRATED SWIMMING POOL ALGICIDE. Active Ingredients: n-Alkyl (60% C14, 30% C16, 5% C12, 5% C18) dimethyl benzyl ammonium chloride 5.0%; n-Alkyl (68% C12, 32% C14) dimethyl ethylbenzyl ammonium chlorides 5.0%. Method of Support: Application proceeds under 2(b) of interim policy.

EPA File Symbol 10107-RU. Harris Serum & Supply Co., Inc., PO Box 410, McCook NB 69001. HARRIS ALFACIDE. Active Ingredients: Methoxychlor, technical 20.0%; 0,0-diethyl 0-(2-isopropyl-6-methyl-4-pyrimi-

dinyl) phosophorothioate 10.0%; Aromatic petroleum derivative solvent 58.5%. Method of Support: Application proceeds under 2(c) of interim policy.

EPA Reg. No. 5909–293. Helena Chemical Co., 5100 Poplar Ave., Memphis TN 38137. HELENA CYTHION 25 WP. Active Ingredients: Malathion 25%. Method of Support: Application proceeds under 2(c) of interim policy.

EPA File Symbol 134–AE. Hess & Clark, 7th & Orange St., Ashland OH 44805. LIVESTOCK–RUB INSECTICIDE CONCENTRATE. Active Ingredients: Toxaphene (Technical Chlorinated Camphene) 58.64%; Aromatic Petroleum Derivative Solvent 36.36%. Method of Support: Application proceeds under 2(c) of interim policy.

EPA File Symbol 7779–EN. E. F. Houghton & Co., Madison & Van Buren Aves., Norristown PA 19401, SLIMEX 4420. Active Ingredients: Hexahydro–1,3,5–tris (2-hydroxyethyl-s-triazine 50.0%. Method of Support: Application proceeds under 2(c) of interim policy.

EPA Reg. No. 2270–63. The Huge Co., Inc., 884–886 Hodiamont Ave., St. Louis MO 63112. EXCELCIDE C.M.S. RESIDUAL CONCENTRATE #1. Active Ingredients: Petroleum Distillate 85.63%; 0,0-Diethyl 0 - (2 - isopropyl-6-methyl-4-pyrimidinyl) phosphorothioate 6.48%; 2,2-Dichlorovinyl dimethyl phosphate 3.72%; Related compounds 0.28%. Method of Support: Application proceeds under 2(c) of interim policy.

EPA File Symbol 6836–UL. Lonza Inc., 22–10 Rte. 208, Fair Lawn NJ 07410. UNIQUAT CB–50 IMIDAZOLINE QUATERNARY AMMONIUM COMPOUND CONCENTRATE. Active Ingredients: 1-Hydroxyethyl, 1-Benzyl-2 Alkyl Imidazolinium Chlorite 50%; Isopropyl Alcohol 50%. Method of Support: Application proceeds under 2(a) of interim policy.

EPA Reg. No. 3125–277. Mobay Chemical Corp., Chemagro Agricultural Div., PO Box 4913, Hawthorne Rd., Kansas City MO 64120. SENCOR 50% WETTABLE POWDER HERBICIDE. Active Ingredients: 4-amino-6-(1,1-dimethylethyl) -3- (methylthio) 1, 2,4-triazin-5(4H) one 50%. Method of Support: Application proceeds under 2(b) of interim policy.

EPA Reg. No. 524–152. Monsanto Co., Agricultural Div., 800 N. Lindbergh, St. Louis MO 63166. MONSANTO GRANULAR RAMROD 20 SELECTIVE HERBICIDE. Active ingredients: 2-chloro-N-isopropylacetanilide 20%. Method of Support: Application proceeds under 2(c) of interim policy.

EPA File Symbol 557–RORG. Swift Chemical Co., 111 W. Jackson Blvd., Chicago IL 60604. VIGORO LIQUID DIAZINON LAWN AND GARDEN INSECT CONTROL. Active Ingredients: 0,0-diethyl 0-(2-isopropyl-6-methyl-4-pyrimidinyl) phosphorothioate 12.5%; Heavy Aromatic Naphtha 82.0%. Method of Support: Application proceeds under 2(c) of interim policy.

EPA File Symbol 1965–IU. R. T. Vanderbilt Co., Inc., 33 Winfield St., Norwalk CT 06855. VANCIDE PA DISPERSION PAINT MOLD INHIBITOR. Active Ingredients: trans-1,2-bis (n-Propylsulfonyl) ethene 47.5%. Method of Support: Application proceeds under 2(c) of Interim policy.

EPA File Symbol 421–URE. James Varley & Sons, Inc., 1200 Switzer Ave., St. Louis MO 63147. VARCO LIVESTOCK INSECTICIDE. Active Ingredients: Pyrethrins 0.20%; Technical Piperonyl Butoxide 0.40%; N-Octyl bicycloheptene dicarboximide 0.66%; Di-n-propyl isocinchomeronate 2.00%; Petroleum distillate 56.74%. Method of Support: Application proceeds under 2(c) of interim policy.

Republished Items

The following items represent corrections in the list of Applications Received previously published in the Federal Register of October 11, 1974 (39 FR 36637).

EPA File Symbol 30948–RA. Bionomical Chemicals and Services, Inc., 1003 Pineville Rd., Chattanooga TN 37405. MC 210 OUTDOOR FOGGING INSECTICIDE. Originally published as MC–2D OUTDOOR FOGGING INSECTICIDE.

EPA File Symbol 11694–LE. Dymon, Inc., 3401 Kansas Ave., Kansas City KS 66106. SWH WASP & HORNET. Active Ingredients: (5-Benzyl-3-furyl) methyl 2,2-dimethyl-3-(2-methylpropenyl) cyclopropane-carboxylate 0.250% * * *. Originally published as Active Ingredients: (5-Benzyl-3-(2-methylpropanyl) cyclopropane - carboxylate 0.250% * * *.

EPA File Symbol 779–OL. Faesy & Besthoff, Inc., 143 River Rd., Edgewater NJ 07020. F & B PE PRE-EMERGENCE TYPE WATER SOLUBLE DINITRO WEED KILLER. Originally published as Faesy & Besthoff, Inc., 43 River Rd., Edgewater NJ 07020.

EPA File Symbol 33354–0. Fresh Mark Chemical Corp., 663 Jackson Ave., Winter Park FL 32789. FRESH WAX 42AF—II AP-y published as FRESH WAX 42AF—II ARPLE WAX.

EPA File Symbol 33354–RN. Fresh Mark Chemical Corp., 663 Jackson Ave., Winter Park FL 32789. FRESH WAX 42AF—I APPLE WAX. Originally published as FRESH WAX 42AF—I ARPLE WAX.

EPA Reg. No. 9586–1. Park Chemical Co., Inc., 400 Bohannon Rd., Fairburn GA 30213. "4%–LCF" (LIQUID COPPER FUNGICIDE). Originally published as Park Chemical Co., Inc., 40 Bohannon Rd., Fairburn GA 30213.

EPA File Symbol 6487–0. The Reliance Chemical Co., 3301 Lakeside Ave., Cleveland OH 44114. RELIASAN. Active Ingredients: Didecyl dimethyl ammonium chloride 4.5% * * *. Originally published as Active Ingredients: Didecyl dimethyl ammonium chloride 45%.

Dated: October 21, 1974.

John B. Ritch, Jr.,
Director, Registration Division.

[FR Doc.74–25031 Filed 10–30–74;8:45 am]

FEDERAL COMMUNICATIONS COMMISSION

CABLE TELEVISION TECHNICAL ADVISORY COMMITTEE (CTAC) PANEL 5

Notice of Meeting

Pursuant to section 10 of the Federal Advisory Committee Act, 5 U.S.C. App. I 10 (Supp. II, 1972), notice is hereby given of a meeting of the CTAC Panel 5 meeting to be held on November 13, 1974, at 2025 M St., NW., Washington, D.C.—Room 6331. The meeting is scheduled to commence at 10 a.m.

The agenda is as follows:

(1) Review minutes of last meeting (September 25, 1974).
(2) Review draft of Final Report.
(3) New Business.
(4) Adjournment.

Any member of the public may attend or 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. M. Rutkowski, FCC, 1919 M St., NW., Washington, D.C. 20554—(202) 632–9797.

Federal Communications Commission,
[SEAL] Vincent J. Mullins,
Secretary.

[FR Doc.74–25331 Filed 10–30–74;8:45 am]

[FCC 74–1169; 24833]

EMERGENCY BROADCASTING SYSTEM

Order Regarding Closed Circuit Test

1. The Commission has received a request from the White House Communications Agency to conduct a closed circuit test of the National-Level interconnecting systems and facilities of the Emergency Broadcast System (EBS) on November 1, 1974, from 2:07 to 2:14:30 p.m. e.s.t.

2. This request has been coordinated with the major radio networks, the American Telephone and Telegraph Company, and the AP and UPI radio wire services.

3. Coordinated arrangements and voluntary agreements have been obtained from the White House Communications Agency, the Office of Telecommunications Policy, the major Radio Broadcast Networks, (ABC, CBS, IMN, MBS, NBC, NPR, UPI-Audio), and the AT&T.

4. *It is ordered,* Pursuant to § 0.381 of the Commission's rules and regulations that a closed circuit test of the EBS be conducted on November 1, 1974, from 2:07 to 2:14 p.m. e.s.t., in accordance with § 73.962 of the rules.

5. Authority for the adoption of this action is contained in section 1, 4(i), 4(o), and 303(r) of the Communications Act of 1934, as amended.

Adopted: October 22, 1974.

Released: October 23, 1974.

Federal Communications Commission,
[SEAL] Vincent J. Mullins,
Secretary.

[FR Doc.74–25332 Filed 10–30–74;8:45 am]

FEDERAL ENERGY ADMINISTRATION

LP–GAS INDUSTRY ADVISORY 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 LP-Gas Industry Advisory Committee will meet Friday, November 22, 1974, at 9 a.m., Room 3400, 12th & Pennsylvania Avenue NW., Washington, D.C.

This Committee was established to provide independent advice and review to the Federal Energy Administration with respect to the implementation of programs that affect the LP-Gas industry.

The Agenda for the meeting is as follows:

1. Overview of the LP-Gas Industry.
2. The Outlook for Domestic Supply and Imports of LP-Gas.
3. Review of Current FEA Allocation Regulations on Propane/Butane.
4. Review of FEA Pricing Regulations and their Impact on LP-Gas Production.
5. Propane and the Petrochemical Industry—Prospects and Future.
6. Propane and its Traditional Markets—Prospects and Future.
7. Conservation Measures to Reduce Demand for LP-Gas.

The meeting is open to the public; however, space and facilities are limited.

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. Any member of the public who wishes to file a written statement with the Committee will be permitted to do so, either before or after the meeting. Members of the public who wish to make oral statements should inform Lois Weeks, Advisory Committee Management Office, (202) 961–7022 at least 5 days before the meeting and reasonable provision will be made for their appearance on the agenda.

Further information concerning this meeting may be obtained from the Advisory Committee Management Office.

Minutes of the meeting will be made available for public inspection at the Federal Energy Administration, Washington, D.C.

Issued at Washington, D.C. on October 24, 1974.

ROBERT E. MONTGOMERY, Jr.,
General Counsel.

[FR Doc.74-25364 Filed 10-30-74;8:45 am]

FEDERAL POWER COMMISSION

[Docket No. G-7008 etc.]

CERTIFICATES, ABANDONMENT OF SERVICE AND PETITIONS TO AMEND CERTIFICATES [1]

Applications

OCTOBER 22, 1974.

Take notice that each of the Applicants listed herein has filed an application or petition pursuant to section 7 of the Natural Gas Act for authorization to sell natural gas in interstate commerce or to abandon service as described herein, all as more fully described in the respective applications and amendments which are on file with the Commission and open to public inspection.

Any person desiring to be heard or to make any protest with reference to said applications should on or before November 14, 1974, file with the Federal Power Commission, Washington, D.C. 20426, petitions to intervene or protests in accordance with the requirements of the Commission's rules of practice and procedure (18 CFR 1.8 or 1.10). All protests filed with the Commission will be considered by it in determining the appropriate action to be taken but will not serve to make the protestants parties to 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.

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 all applications in which no petition to intervene is filed within the time required herein if the Commission on its own review of the matter believes that a grant of the certificates or the authorization for the proposed abandonment is required by the public convenience and necessity. Where a petition for leave to intervene is timely filed, or where 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 Applicants to appear or be represented at the hearing.

KENNETH F. PLUMB,
Secretary.

Docket No. and date filed	Applicant	Purchaser and location	Price per Mcf	Pressure base
G-7008 D 10-7-74	Cities Service Oil Co., P.O. Box 300, Tulsa, Okla. 74102.	Kentucky West Virginia Gas Co., Big Sandy Field, Pike County, Ky.	(1)	-------
G-12273 C 10-7-74	Amoco Production Co., Security Life Bldg., Denver, Colo. 80202	El Paso Natural Gas Co., Aztec Field, San Juan County, N. Mex.	[2] 50.85	14.73
CI67-209 (CS71-195) CF 10-10-74	Atlantic Richfield Co., (successor to Southwest Oil Industry). P.O. Box 2819, Dallas, Tex. 75221.	Arkansas Louisiana Gas Co., Marathon Lynn Unit, Hartshorne Area, Pittsburg County, Okla.	17.27	14.65
CI73-46 C 10-7-74	Amoco Production Co.	El Paso Natural Gas Co., Blanco Pictured Cliffs, San Juan County, N. Mex.	[2] 50.85	14.73
CI73-175 C 10-7-74	do	El Paso Natural Gas Co., Basin Dakota Field, San Juan County, N. Mex.	[2] 50.85	14.73
CI73-769 C 10-7-74	do	El Paso Natural Gas Co., Gonzales Mesa Verde Field, San Juan County, N. Mex.	[2] 50.85	14.73
CI75-161 B 9-16-74	Southwestern Refining Co., Inc. (Operator) et al., P.O. Box 9217, Corpus Christ, Tex. 78401.	Cities Service Oil Co., Bailey, SW (King, Upper) Field, Jim Wells County, Tex.	(3)	-------
CI75-186 B 9-24-74	Mokeen Oil Co (Operator), et al. P.O. Box 1741, Corpus Christi, Tex. 78401.	Cities Service Oil Co., Big Caeser Field, Nueces County, Tex.	(4)	-------
CI75-207 A 10-4-74	Perry R. Bass and Bass Enterprises Production Co., 3100 Fort Worth National Bank, Bldg., Fort Worth, Tex, 76102.	Natural Gas Pipeline Co. of America, Big Eddy No. 39 Area, Eddy County, N. Mex.	[5] 60.0	14.65
CI75-208 A 10-4-74	do	Natural Gas Pipeline Co. of America, Big Eddy No. 38 Area, Eddy County, N. Mex.	[5] 60.0	14.65
CI75-210 A 10-4-74	CIG Exploration, Inc., Five Greenway Plaza East, Houston, Tex. 77046.	Colorado Interstate Gas Co., a division of Colorado Interstate Corp., Morse (Douglas) Field, Hansford County, Tex.	[6] 46.7205	14.65
CI75-211 (CI72-705) B 10-7-74	Atlantic Richfield Co., P.O. Box 2819, Dallas, Tex. 75221.	Northern Natural Gas Co., Shoe Bar Atoka Pool, Lea County, N. Mex.	(7)	-------
CI75-214 A 10-7-74	Continental Oil Co., P.O. Box 2197, Houston, Tex. 77001.	Mountain Fuel Supply Corp., Bluff Unit Well No. 1, Lincoln County, Wyo.	[8] 45.224	15.025
CI75-215 (CI61-53) B 10-10-74	Perry R. Bass (Operator) et al.	Columbia Gas Development Corp., East Mud Lake Field, Cameron Parish, La.	Depleted	-------
CI75-216 A 10-10-74	American Petrofina Co. of Texas, P.O. Box 2159, Dallas, Tex. 75221.	Northern Natural Gas Co., Johnson No. 1 Well, Crockett County, Tex.	48.375	14.65
CI75-217 A 10-10-74	Pennzoil Producing Co., 900 Southwest Tower, Houston, Tex. 77002.	Texas Eastern Transmission Corp., Kildare Field, Cass County, Tex.	[9] 50.806	14.65

[1] Applicant surrendered certain leases to the purchaser.
[2] Includes 4.3 cents per Mcf upward Btu adjustment and 3.55 cents per Mcf tax reimbursement.
[3] Production of gas and the well pressure have drastically declined and the well pressure will not buck the receiving line pressure.
[4] Production of gas and pressure have drastically declined and the wells have subsequently died.
[5] Subject to upward and downward Btu adjustment.
[6] Includes 0.6844 cents per Mcf upward Btu adjustment and 3.2596 cents per Mcf tax reimbursement.
[7] Acreage assigned to V. F. Vasicek and J. M. Fullenwider, d.b.a. V-F Petroleum.
[8] Includes 4.576 cents per Mcf upward Btu adjustment.

Filing code: A—Initial service.
B—Abandonment.
C—Amendment to add acreage.
D—Amendment to delete acreage.
E—Succession.
F—Partial succession.
See footnotes at end of table.

[FR Doc.74-25123 Filed 10-30-74;8:45 am]

[1] This notice does not provide for consolidation for hearing of the several matters covered herein.

[Docket No. CP74-330]

CITY OF DRAKESBORO, KENTUCKY, AND TEXAS GAS TRANSMISSION CORP.

Order Providing for Hearing, Granting Intervention, Prescribing Procedures and Directing Action

OCTOBER 8, 1974.

On June 24, 1974, the City of Drakesboro, Kentucky, (Drakesboro) filed an application pursuant to section 7(a) of the Natural Gas Act which requests the Commission to order Texas Gas Transmission Company (Texas Gas), to establish physical connection of its transportation facilities with those of Drakesboro and to sell and deliver up to 1,000 Mcf of natural gas on a peak day and 86,870

Mcf annually for distribution in Drakesboro and environs.[1]

Drakesboro asserts the necessity for such an arrangement by virtue of the fact that the current suppliers of its municipal system, National Chemical Utilities Corporation (NCUC), has had increasing difficulties recently in providing adequate gas service to Drakesboro and has indicated that it probably will not be able to meet Drakesboro's heating season needs in 1974–1975.

NCUC's parent company, National Chemical Corporation (NCC), arranged an emergency gas displacement agreement with Texas Gas last winter through which Drakesboro was adequately served but Texas Gas has advised that it cannot continue such an arrangement and NCC states that it is no longer able to deliver any gas to Texas Gas during the upcoming 1974–1975 heating season.

Petitions to intervene out of time have been filed herein by Columbia Gas Transmission Corporation, (Columbia); the city of Hamilton, Ohio, (Hamilton); Michigan Wisconsin Pipe Line Company, (Mich Wisc); Memphis Light, Gas, and Water Division, (Memphis); Mississippi Valley Gas Company, (Mississippi Valley); Western Kentucky Gas Company, (Western Kentucky); and Jackson Utility Division, (Jackson). These parties allege sufficient interest in the proceeding as customers of Texas Gas.

Another untimely intervenor, Breathitt and Company, (Breathitt), while not a customer of Texas Gas, has nevertheless intervened in an effort to demonstrate that an adequate supply of natural gas can be made available locally at competitive prices and rests its ability to present evidence on this issue on the fact that it is a working interest owner in gas supplies near the Drakesboro system.

The intervention of the foregoing parties, although untimely, will nevertheless be granted herein because their participation may be in the public interest.

On August 2, 1974, Texas Gas filed an answer to Drakesboro's request in which it raised questions concerning some of the issues to be encountered in the proceeding.

Because of the factual and legal issues raised by intervenors' petitions and by Texas Gas' answer, we will order an evidentiary hearing. In particular we will order Drakesboro, as part of its direct case herein, to make available a witness from NCUC for the purpose of presenting evidence concerning NCUC's gas supplies and existing market requirements and those of its parent, NCC, or affiliates. This is necessitated by virtue of NCUC's assertion that they cannot meet Drakesboro's needs this winter and by the fact that neither NCUC nor NCC has intervened herein.

In addition, because of the emergency situation which exists on Drakesboro's system or may exist during the forthcoming winter season, we will order Drakesboro and Texas Gas to jointly file an emergency service plan with the Commission in the event that service to the residential and commercial customers of Drakesboro becomes jeopardized prior to the issuance of a final order herein. Said plan should include a provision for the possible payback of any volumes received by Drakesboro from Texas Gas.

It will be further ordered that Breathitt submit testimony and evidence concerning the supply of gas which it claims is available to Drakesboro.

The Commission finds. (1) The application of Drakesboro for the establishment of a physical connection between its gas distribution facilities and the transportation system of Texas Gas raises factual and legal issues which should be resolved in an evidentiary proceeding.

(2) The participation of the intervenors herein may be in the public interest.

The Commission orders. (A) Pursuant to the authority of the Natural Gas Act, particularly sections 7 and 15 thereof, the Commission's rules of practice and procedure, and regulations under the Natural Gas Act, (18 CFR Ch. I), a public hearing shall be held commencing November 20, 1974, at 10 a.m., e.d.t. in a hearing room of the Federal Power Commission, 825 North Capitol Street, Washington, D.C. 20426, concerning the propriety of requiring Texas Gas to establish a connection with the facilities of Drakesboro and to sell and deliver natural gas into that system.

(B) On or before October 30, 1974, Drakesboro shall file and serve its testimony comprising its case-in-chief upon all parties to this proceeding including Commission Staff. Such presentation shall include evidence concerning NCUC's gas supplies and existing market requirements and those of its parent NCC or affiliates, as hereinbefore noted.

(C) On or before October 30, 1974, Breathitt shall submit testimony and evidence concerning the supply of gas which it claims is available to Drakesboro. On the same date, respondent, Texas Gas, shall submit similar direct evidence in support of its position.

(D) On or before November 6, 1974, Drakesboro and Texas Gas shall file with the Commission and serve upon all parties an emergency plan in the event that service to the residential and commercial customers of Drakesboro becomes jeopardized prior to the issuance of a final order herein. Said plan should include a provision for the possible payback of any volumes received by Drakesboro from Texas Gas.

(E) The petitioners hereinabove set forth are permitted to intervene in this proceeding subject to the rules and regulations of the Commission, *Provided, however,* That the participation of such intervenors shall be limited to matters affecting asserted rights and interests specifically set forth in their petitions to intervene: *And provided, further,* That the admission of said intervenors shall not be construed as recognition by the Commission that they might be aggrevied because of any order of the Commission entered in this proceeding.

By the Commission.

[SEAL] KENNETH F. PLUMB, *Secretary.*

[FR Doc.74-25259 Filed 10-30-74;8:45 am]

[1] Belton, Beechmont, Beech, Creek, and Browder, Kentucky.

[Docket No. CP75-116]

CITIES SERVICE GAS CO.

Application

OCTOBER 22, 1974.

Take notice that on October 10, 1974, Cities Service Gas Company (Applicant), P.O. Box 25128, Oklahoma City, Oklahoma 73125, filed in Docket No. CP75-116 an application pursuant to section 7(c) and 7(b) of the Natural Gas Act for a certificate of public convenience and necessity authorizing the construction and operation of certain facilities and for permission for and approval of the abandonment of certain facilities on its transmission 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 do the following:

(1) Abandon by reclaim approximately 3.72 miles of 16-inch gas pipeline and measuring facilities and construct approximately 3.72 miles of 24-inch gas pipeline and measuring facilities in the Kansas City 67th and 71st Street pipeline, Johnson County, Kansas;

(2) Abandon in place approximately 5.23 miles of 20-inch gas pipeline in the Kansas City 71st and 75th Street pipeline, Johnson County, Kansas;

(3) Abandon by reclaim approximately 0.83 mile of 2-inch and 0.87 mile of 6-inch gas pipeline and construct approximately 1.70 miles of 2-inch gas pipeline in the Chanute 2 and 6-inch pipeline, Neosho County, Kansas;

(4) Abandon by reclaim approximately 3.88 miles of 4-inch gas pipeline and construct approximately 3.88 miles of 6-inch gas pipeline and relocate regulating facilities in the Neosho 4-inch pipeline, Newton County, Missouri; and

(5) Abandon by reclaim approximately 1.19 miles of 8-inch gas pipeline and construct approximately 1.19 miles of 6-inch gas pipeline in the Atlas-Portland Cement 8-inch pipeline, Montgomery County, Kansas.

Applicant states that the facilities which it proposes to abandon in place or reclaim are largely inadequate and obsolete in view of operational requirements and will be replaced where necessary by new facilities needed to meet efficiently and economically changing operating conditions on portions of applicant's pipeline system, to prevent leakage and gas loss and, generally, to enhance applicants ability to provide service to its customers.

Applicant claims that the abandonment of the aforementioned facilities will not result in the abandonment of any service.

Applicant states that the total estimated cost of Applicant's proposed construction is $1,395,960, which will be paid from treasury cash. Applicant further states that the total estimated reclaim cost for the proposed abandonments is $50,120, and the estimated salvage value is $54,000.

Any person desiring to be heard or to make any protest with reference to said application should on or before November 11, 1974, file with the Federal Power Commission, Washington, D.C. 20426, a petition to intervene or a protest in accordance with the requirements of the Commission's rules of practice and procedure (18 CFR 1.8 or 1.10) and the regulations under the Natural Gas Act (18 CFR 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 section 7 and 15 of the Natural Gas Act and the Commission's rules of practice and procedure, a hearing will be held without further notice before the Commission on this application if no petition to intervene is filed within the time required herein, if the Commission on its own review of the matter finds that a grant of the certificate and permission and approval for the proposed abandonment are required by the public convenience and necessity. If a petition for leave to intervene is timely filed, or if the Commission on its own motion believes that a formal hearing is required, further notice of such hearing will be duly given.

Under the procedure herein provided for, unless otherwise advised, it will be unnecessary for Applicant to appear or be represented at the hearing.

KENNETH F. PLUMB,
Secretary.

[FR Doc.74-25260 Filed 10-30-74;8:45 am]

[Docket No. CP73-340]

COLORADO INTERSTATE GAS CO.

Availability of Final Environmental Impact Statement

OCTOBER 29, 1974.

Notice is hereby given in the above docket, that on October 29, 1974, as required by § 2.82(b) of Commission Order No. 415-C, a Final Environmental Impact Statement prepared by the staff of the Federal Power Commission was made available. This final statement deals with the application filed by Colorado Interstate Gas Company. In Docket No. CP 73-340 for a certificate of public convenience and necessity under section 7(c) of the Natural Gas Act requesting authorization for the construction and operation of 223 miles of 16-inch pipeline, 114 miles of 16-inch pipeline loop, a compressor/dehydration station, and other appurtenant facilities.

This final statement has been circulated to Federal, State and local agencies, and has been placed in the public files of the Commission, and is available for public inspection both in the Commission's Office of Public Information, Room 1000, 825 North Capitol Street, NE., Washington, D.C. 20426 and at its Regional Office located at 555 Battery Street, San Francisco, California 94111. Copies are available in limited quantities from the Federal Power Commission's Office of Public Information, Washington, D.C. 20426.

KENNETH F. PLUMB,
Secretary.

[FR Doc.74-25255 Filed 10-30-74;8:45 am]

[Docket No. E-9060]

DUKE POWER CO.

Filing of Supplement to Electric Power Contract

OCTOBER 23, 1974.

Take notice that on October 15, 1974, Duke Power Company (Duke) tendered for filing a supplement to the Company's Electric Power Contract [1] with the Town of Cornelius, North Carolina (Cornelius). Duke states that the purpose of this supplement is to increase the contract demand from 1,200 KW to 2,200 KW, as requested by Cornelius. Duke states further that to provide service under this agreement, the Company will rebuild and increase the capacity in the substation serving Cornelius.

Duke states that Cornelius has agreed to this supplement, as evidenced by the signature of the Mayor of Cornelius on the supplement. The parties have proposed that the agreement become effective on November 19, 1974.

Duke states that a copy of this filing has been mailed to the Mayor of the Town of Cornelius.

Any person desiring to be heard or to protest said filing should file a petition to intervene or protest with the Federal Power Commission, 825 North Capitol Street, NE., Washington, D.C. 20426, in accordance with §§ 1.8 and 1.10 of the Commission's rules of practice and procedure (18 CFR 1.8, 1.10). All such petitions or protests should be filed on or before November 1, 1974. Protests will be considered by the Commission in determining the appropriate action to be taken, but will not serve to make protestants parties to the proceeding. Any person wishing to become a party must file a petition to intervene. Copies of this filing are on file with the Commission and are available for public inspection.

KENNETH F. PLUMB,
Secretary.

[FR Doc.74-25263 Filed 10-30-74;8:45 am]

[1] Duke Power Company Rate Schedule FPC No. 232.

[Docket No. CP75-102]

EL PASO NATURAL GAS CO.

Application

OCTOBER 11, 1974.

Take notice that on September 26, 1974, El Paso Natural Gas Company, PO Box 1492, El Paso, Texas 79978, filed in Docket No. CP75-102 an application pursuant to sections 7 (b) and (c) of the Natural Gas Act and § 157.7(g) of the regulations thereunder (18 CFR 157.7 (g)) for a certificate of public convenience and necessity authorizing the construction and for permission and approval of the abandonment during the calendar year 1975, and operation of field gas compression and related metering and appurtenant facilities, all as more fully set forth in the application, which is on file with the Commission and open to public inspection.

The stated purpose of the budget-type application is to augment applicant's ability to act with reasonable dispatch in the construction and abandonment of facilities which will not result in changing applicant's saleable capacity or service from that authorized prior to the filing of the instant application.

Applicant states that the total cost of the proposed construction and abandonment will not exceed $3,000,000 and that the cost of any single project will not exceed $500,000. Applicant further states that the proposed facilities will be financed from working funds, supplemented, as necessary, by short-term borrowings.

Any person desiring to be heard or to make any protest with reference to said application should on or before October 30, 1974, file with the Federal Power Commission, Washington, D.C. 20426, a petition to intervene or a protest in accordance with the requirements of the Commission's rules of practice and procedure (18 CFR 1.8 or 1.10) and the regulations under the Natural Gas Act (18 CFR 1.10).

All protests filed with the Commission will be considered by it in determining the appropriate action to be taken but will not serve to make the protestants parties to the proceeding. Any person wishing to become a party to a proceeding or to participate as a party in any hearing therein must file a petition to intervene in accordance with the Commission's rules.

Take further notice that, pursuant to the authority contained in and subject to the jurisdiction conferred upon the Federal Power Commission by sections 7 and 15 of the Natural Gas Act and the Commission's rules of practice and procedure, a hearing will be held without further notice before the Commission on the application if no petition to intervene is filed within the time required herein, if the Commission on its own review of the matter finds that a grant of the certificate and permission and approval for the proposed abandonment are required by the public convenience and necessity. If a petition for leave to intervene is timely filed, or if the Commission

on its own motion believes that a formal hearing is required, further notice of such hearing will be duly given.

Under the procedure herein provided for, unless otherwise advised, it will be unnecessary for applicant to appear or be represented at the hearing.

KENNETH F. PLUMB,
Secretary.

[FR Doc.74-25264 Filed 10-30-74;8:45 am]

[Docket No. CI75-32]

EXXON CORP.

Order Providing for Hearing, Granting Interventions, Directing Action, and Prescribing Procedures

OCTOBER 8, 1974.

On July 17, 1974, Exxon Corporation (Exxon) filed a petition for permission to abandon a sale of gas made to Tennessee Gas Pipeline Company (Tennessee) which involves gas extracted from the South Crowley Field, Acadia Parish, Louisiana. This sale was pursuant to a contract executed between the parties on November 17, 1950. On June 28, 1974, Exxon informed Tennessee of its intention to terminate the contract. Exxon requests abandonment of the sale from the instant acreage because the primary term of the contract has expired, the properties are depleted and no deliveries have been made for a number of years.

On August 22, 1974, Tennessee filed a timely petition to intervene requesting that a formal hearing be held in this proceeding. Tennessee claims that it is in its own interest and in the public interest for the leases in the instant acreage to remain dedicated to Tennessee. Because Tennessee's participation in this proceeding may be in the public interest we will grant its intervention since no other party can adequately represent its interest.

The application and petition to intervene raise factual and legal questions which should be resolved in an evidentiary proceeding.

The Commission finds. (1) Good cause exists for setting for formal hearing the issues involved in the aforementioned pleadings and for establishing the procedures for that hearing all as hereinafter ordered.

(2) The participation of Tennessee may be in the public interest.

The Commission orders. (A) Pursuant to the authority of the Natural Gas act, particularly sections 7 and 15 thereof the Commission's rules of practice and procedure, and the regulations under the Natural Gas Act (18 CFR Ch. I), a public hearing shall be held commencing October 30, 1974, at 10 a.m., e.d.t. in a hearing room of the Federal Power Commission, 825 North Capitol Street, NE., Washington, D.C. 20426, concerning the propriety of issuing a certificate of public convenience and necessity to the applicant for the proposed abandonment of the sale requested by its application of July 17, 1974.

(B) On or before October 16, 1974, applicant shall file and serve its testimony and exhibits comprising its case-in-chief in support of its application upon all parties to this proceeding including Commission Staff.

(C) An Administrative Law Judge, to be designated by the Chief Administrative Law Judge for that purpose (see Delegation of Authority (18 CFR 3.5 (d))), shall preside at the hearings in this proceeding and shall prescribe relevant procedural matters not herein provided.

(D) The petitioner hereinabove set forth is permitted to intervene in this proceeding subject to the rules and regulations of the Commission: *Provided, however,* That the participation of such intervenor shall be limited to matters affecting asserted rights and interests specifically set forth in the petition to intervene: *And provided, further,* That the admission of said intervenor shall not be construed as recognition by the Commission that it might be aggrieved because of any order of the Commission entered in this proceeding.

By the Commission.

[SEAL] KENNETH F. PLUMB,
Secretary.

[FR Doc.74-25265 Filed 10-30-74;8:45 am]

[Project Nos. 1494, 2183, 2524]

GRAND RIVER DAM AUTHORITY

Order To Show Cause

OCTOBER 9, 1974.

Part 12 of our regulations provides for periodic safety inspections of licensed projects by qualified independent consultants. 18 CFR 12.1-12.6 (1974). In this order we discuss the compliance of Grand River Dam Authority (GRDA), Licensee for the Pensacola Project No. 1494, the Markham Ferry Project No. 2183, and the Salina Project No. 2524, with the provisions of these regulations and the terms and conditions of their licenses for these projects.

A Part 12 consultant's safety inspection report was received during April, 1973, for the Pensacola Project No. 1494. Pursuant to § 12.5(c) of our regulations, 18 CFR 12.5(c) (1974), GRDA was advised by letter dated April 12, 1973, that a plan of action for implementing the consultant's recommendations must be submitted within thirty (30) days. To date no plan has been submitted.

An initial Part 12 consultant's safety inspection report for the Markham Ferry Project No. 2183 was filed in June, 1969. This report was deficient in that the condition of a dike which protects the town of Salina from possible inundation was not discussed. By letters dated June 11, 1969, and September 15, 1969, GRDA was requested to supply a safety inspection report on this dike. To date no safety inspection report on the dike has been submitted.

An initial consultant's safety inspection report under Part 12 for the Salina Project No. 2524 was due May 31, 1973. By letter dated July 12, 1973, GRDA requested an extension of time, for a period not to exceed sixty (60) days from July 15, 1973, within which to file the report. By letter dated July 31, 1973, this extension of time was granted. To date this safety inspection report has not been received.

Furthermore, Article 43 of the license for the Salina Project No. 2524 provides for the filing of special annual reports by an independent Board of Consultants engaged to monitor test data. Article 43 further requires GRDA to state what action it proposes to take to comply with the recommendations of the Board of Consultants. The report of the Board of Consultants dated May 8, 1974, recommended measures for improving the safety of Chimney Rock Dam. To date GRDA has not submitted its proposed actions based on these recommendations.

By registered mail GRDA was advised on October 2, 1973, and January 8, 1974, of the above-noted Part 12 deficiencies. To date GRDA has not responded to these letters.

The provisions of Part 12 of our regulations were enacted pursuant to sections 10(c), 304(a), and 309 of the Act. Section 10(c) of the Act which is incorporated in the licenses for these three projects provides, in pertinent part:

> That the Licensee * * * shall conform to such rules and regulations as the Commission may from time to time prescribe for the protection of life, health, and property.

The failure of GRDA to comply with our regulations under Part 12 may endanger life, health, and property. We are, therefore, issuing an Order to Show Cause to GRDA.

The Commission orders. (A) Grand River Dam Authority shall, under oath, show cause, if any there be on or before November 1, 1974:

(1) Why a plan of action for implementing the consultant's recommendations contained in a report received in April 1973, for the Pensacola Project No. 1494 has not been submitted.

(2) Why the above-noted deficiency in a January 1969, consultant's safety inspection report for the Markham Ferry Project No. 2183 has not been corrected.

(3) Why a consultant's safety inspection report for the Salina Project No. 2524 has not been submitted.

(4) Why a plan of action for implementing the recommendations contained in a report of an independent Board of Consultants for the Salina Project No. 2524 has not been submitted.

(5) Why the Commission should not take action under the Federal Power Act to require compliance with the provisions of license and such sanctions as may be included in the Federal Power Act.

By the Commission.

[SEAL] KENNETH F. PLUMB,
Secretary.

[FR Doc.74-25266 Filed 10-30-74;8:45 am]

[Docket No. RP73-23]

LAWRENCEBURG GAS TRANSMISSION CORP.

Filing of Tariff Sheets

OCTOBER 23, 1974.

Take notice that on October 5, 1974, Lawrenceburg Gas Transmission Corporation (Lawrenceburg) tendered for filing Seventh Revised Sheet No. 3–A (superseding Sixth Revised Sheet No. 3–A) and Seventh Revised Sheet No. 18–B (superseding Sixth Revised Sheet No. 18–B) to its FPC Gas Tariff, Original Volume No. 1. According to Lawrenceburg, this filing is being made pursuant to the provisions of Lawrenceburg's purchased gas adjustment clause and reflects changes in the cost of gas purchased from Texas Gas Transmission Corporation (Texas Gas) which changes are proposed to become effective as of November 2, 1974—the proposed effective date of the instant filing.

Lawrenceburg states that due to its late receipt of Texas Gas filing it is unable to comply with the notice requirements of the Commission's regulations, and therefore, Lawrenceburg requests waiver of those requirements. Lawrenceburg further states that copies of this filing are being mailed to Lawrenceburg's two wholesale customers, Lawrenceburg Gas Company and The Cincinnati Gas & Electric Company, and to the two interested state commissions, Public Service Commission of Indiana and The Public Utilities Commission of Ohio.

Any person desiring to be heard or to protest said filing should file a petition to intervene or protest with the Federal Power Commission, 825 North Capitol Street NE., Washington, D.C. 20426, in accordance with §§ 1.8 and 1.10 of the Commission's rules of practice and procedure (18 CFR 1.8, 1.10). All such petitions or protests should be filed on or before October 31, 1974. Protests will be considered by the Commission in determining the appropriate action to be taken, but will not serve to make protestants parties to the proceeding. Any person wishing to become a party must file a petition to intervene. Copies of this filing are on file with the Commission and are available for public inspection.

KENNETH F. PLUMB,
Secretary.

[FR Doc.74-25267 Filed 10-30-74;8:45 am]

[Docket No. CP71-274]

LONE STAR GATHERING CO.

Petition to Amend

OCTOBER 8, 1974.

Take notice that on September 16, 1974, Lone Star Gathering Company (Petitioner), 301 South Harwood Street, Dallas, Texas 75201, filed in Docket No. CP71-274 a petition to amend the order of the Commission issued in the subject docket on February 9, 1973, pursuant to section 7(c) of the Natural Gas Act to modify the size and location of authorized facilities so as to reflect the facilities actually constructed, all as more fully set forth in the petition to amend, which is on file with the Commission and open to public inspection.

By the order of February 9, 1973, Petitioner was authorized to construct and operate approximately 35.0 miles of 18-inch pipeline, with metering facilities, extending in a southerly direction from the outlet of Lone Star Producing Company's (Lone Star) Fashing treating plant in Atascosa County, Texas, to a point of interconnection with the 16-inch interstate pipeline of Natural Gas Pipeline Company of America (Natural). Petitioner requests the authorization be modified to provide for a 10-inch pipeline, with metering facilities, extending approximately 34.2 miles from the outlet of Warren Petroleum Corporation's (Warren) treating plant, also located in the Fashing Field, to the same terminus. The petition to amend states that these facilities were constructed in lieu of the authorized facilities.

Petitioner states (1) that Lone Star informed Petitioner shortly before construction that Warren could provide more satisfactory treating and processing arrangements at its Fashing treating plant than could Lone State at its plant; (2) that Lone Star's available volumes from the Fashing Field had decreased from 47,000 Mcf per day to 45,000 Mcf per day; and (3) that Natural informed Petitioner that the delivery pressure at its pipeline facilities could be reduced from 870 psig to 800 psig. Petitioner states it was, therefore, able to reduce the diameter of its pipeline facility to 10 inches, resulting in a saving of almost $972,000 from the original estimate of construction cost.

Any person desiring to be heard or to make any protest with reference to said petition to amend should on or before October 30, 1974, file with the Federal Power Commission, Washington, D.C. 20426, a petition to intervene or a protest in accordance with the requirements of the Commission's rules of practice and procedure (18 CFR 1.8 or 1.10) and the regulations under the Natural Gas Act (18 CFR 157.10). All protests filed with the Commission will be considered by it in determining the appropriate action to be taken but will not serve to make the protestants parties to the proceeding. Any person wishing to become a party to a proceeding or to participate as a party in any hearing therein must file a petition to intervene in accordance with the Commission's rules.

KENNETH F. PLUMB,
Secretary.

[FR Doc.74-25268 Filed 10-30-74;8:45 am]

[Docket No. CP70-22]

MICHIGAN WISCONSIN PIPE LINE CO.

Petition To Amend

OCTOBER 23, 1974.

Take notice that on October 16, 1974, Michigan Wisconsin Pipe Line Company (Applicant), One Woodward Avenue, Detroit, Michigan 48226, filed in Docket No. CP70-22 a petition to amend the order issued in said docket pursuant to section 3 of the Natural Gas Act by authorizing applicant to continue importation of natural gas from Canada at a rate of $1.00 per Mcf effective January 1, 1975, all as more fully set forth in the application, which is on file with the Commission and open to public inspection.

Applicant states that on September 20, 1974, the Canadian Minister of Energy, Mines and Resources issued a statement that the Canadian government had instructed the Canadian National Energy Board (NEB) to amend existing export licenses to establish a border price of $1.00 per Mfc. Said price will be effective on January 1, 1975, for the sales to applicant by TransCanada PipeLines Limited (TransCanada), now being made at a point on the international boundary near Emerson, Manitoba.

The sale from TransCanada has been previously authorized by the Commission in the instant docket. Applicant states that it currently purchases 50,000 Mcf of gas per day at 38.73 cents (Canadian) per Mcf at a 100 percent load factor, but that the price will escalate to 62.29 cents (Canadian) per Mcf to be effective on November 1, 1974, as a result of TransCanada's increased cost of gas purchases.

Applicant further states that, in addition to the 50,000 Mcf per day purchased from TransCanada, it purchases an additional 284,000 Mcf per day of gas which originates in Canada and that its total of Canadian gas purchases equals 13.9 percent of its gas supply. Applicant asserts that with no alternative supply available the loss of this major source of gas would result in a substantial adverse impact on its markets.

Applicant describes an alternative stated in the directive of the Canadian government whereby importers of Canadian gas could have the option of continuing purchases under existing price conditions for two years, but contends this is not a viable alternative, since at the end of the two-year period the export licenses would be terminated.

Any person desiring to be heard or to make any protest with reference to said petition to amend should on or before November 18, 1974, file with the Federal Power Commission, Washington, D.C. 20426, a petition to intervene or a protest in accordance with the requirements of the Commission's rules of practice and procedure (18 CFR 1.8 or 1.10). All protests filed with the Commission will be considered by it in determining the appropriate action to be taken but will not serve to make the protestants parties to the proceeding. Any person wishing to become a party to a proceeding or to participate as a party in any hearing therein must file a petition to intervene in accordance with the Commission's rules.

KENNETH F. PLUMB,
Secretary.

[FR Doc.74-25269 Filed 10-30-74;8:45 am]

[Docket No. G–10020]

PHILLIPS PETROLEUM CO.

Application

OCTOBER 22, 1974.

Take notice that on October 9, 1974, Phillips Petroleum Company (Applicant), Bartlesville, Oklahoma 74004, filed in Docket No. G–10020 an application pursuant to section 7(b) of the Natural Gas Act for permission and approval to abandon a sale of natural gas in interstate commerce to Columbia Gas Transmission Corporation (Columbia) from the Erath Field Unit, Vermilion Parish, Louisiana, all as more fully set forth in the application which is on file with the Commission and open to public inspection.

By the Commission's order issued August 10, 1956, in Docket No. G–10020, Applicant was issued a certificate of public convenience and necessity authorizing the sale of natural gas to United Fuel Gas Company (predecessor in interest to Columbia) from applicant's interest in the Erath Field Unit pursuant to an agreement dated January 21, 1953, on file with the Commission as applicant's FPC Gas rate schedule No. 273. Subsequently, by letter agreement dated November 1, 1956,[1] applicant dedicated its interests in leases located in the North Erath and Erath Shallow Fields also located in Vermilion Parish, Louisiana, under the terms of the agreement comprising its FPC Gas rate schedule No. 273. Applicant points out that the agreement comprising said rate schedule will expire pursuant to its own terms on November 1, 1974.

Applicant states that on March 15, 1971, it entered into an agreement with Trunkline Gas Company (Trunkline) which provides for the sale and exchange of applicant's interest in gas produced from the Erath Field Unit, subject to the reservation of volumes of gas delivered pursuant to the agreement comprising applicant's FPC Gas Rate Schedule No. 273 prior to the expiration of such agreement on November 1, 1974. The agreement with Trunkline is on file with the Commission as Applicant's FPC Gas Rate Schedule No. 489 for sales authorized in Docket No. CI71–722. The application states that although Applicant proposes to continue the delivery of its interest in gas produced from the North Erath and Erath Shallow leases to Columbia on and after November 1, 1974, under the terms of a new contract presently being negotiated by such parties, Applicant requests that the Commission grant permission and approval to abandon said sale of gas to Columbia from the Erath Field Unit effective November 1, 1974, and terminate the certificate issued in Docket No. G–10020.

[1] By letter-order dated February 1, 1957, the Commission accepted the letter agreement as Supplement No. 2 to Applicant's FPC Gas Rate Schedule No. 273 and issued a temporary certificate in Docket No. G–11732 authorizing the sale and delivery of gas from the North Erath and Erath Shallow leases.

Any person desiring to be heard or to make any protest with reference to said application should on or before November 11, 1974, file with the Federal Power Commission, Washington, D.C. 20426, a petition to intervene or a protest in accordance with the requirements of the Commission's rules of practice and procedure (18 CFR 1.8 or 1.10). 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 permission and approval for the proposed abandonment are required by the public convenience and necessity. If a petition for leave to intervene is timely filed, or if the Commission on its own motion believes that a formal hearing is required, further notice of such hearing will be duly given.

Under the procedure herein provided for, unless otherwise advised, it will be unnecessary for applicant to appear or be represented at the hearing.

KENNETH F. PLUMB,
Secretary.

[FR Doc.74–25270 Filed 10–30–74;8:45 am]

[Docket No. CP75–119]

TENNESSEE GAS PIPELINE CO.

Application

OCTOBER 22, 1974.

Take notice that on October 16, 1974, Tennessee Gas Pipeline Company, a Division of Tenneco Inc. (Applicant), P.O. Box 2511, Houston, Texas 77001, filed in Docket No. CP75–119 an application for a certificate of public convenience and necessity pursuant to section 7(c) of the Natural Gas Act to authorize applicant to continue and subsequently modify a natural gas transporation service which applicant has been rendering for Shell Oil Company (Shell), without Commission authorization, pursuant to an agreement dated August 13, 1964, as subsequently amended, all as more fully set forth in the application, which is on file with the Commission and open to public inspection.

Applicant states that it has been rendering said transportation service under the belief that it could perform a transportation service within a state without obtaining Commission authorization. The application states that applicant requests authorization effective as of whatever date jurisdiction may have attached to continue the service, whereby it delivers up to 35,000 Mcf of gas per day, to Creole Gas Pipeline Corporation (Creole) for the account of Shell from four specific delivery points in Louisiana to a point on Applicant's Delta-Portland line on the downstream side of the Yscloskey Plant in St. Bernard Parish, Louisiana.

Applicant further states that it has agreed with Shell to increase transportation volumes so that total volumes beginning on or about January 1, 1976, would be up to 42,500 Mcf per day, with an additional 1,500 Mcf of the increase immediately needed. Applicant requests authority, therefore, to transport the additional 7,500 Mcf per day.

Applicant states that it charges Shell for the transportation service rates based on applicant's average transportation rate per 100 miles per Mcf effective December 1, 1972.

Applicant suggests that its application filed in Docket No. CP75–23[1] in which it requests a certificate of public convenience and necessity authorizing transportation of natural gas for Tenneco Oil for delivery to Air Products and Chemicals, Inc., is interrelated with the instant application.

Applicant also states that Shell filed a petition for a declaratory order disclaiming jurisdiction for the subject transportation service in Docket No. CI75–107.[2]

Any person desiring to be heard or to make any protest with reference to said application should on or before November 15, 1974, file with the Federal Power Commission, Washington, D.C. 20426, a petition to intervene or a protest in accordance with the requirement 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

[1] See 39 FR 29236, August 14, 1974.
[2] See 29 FR 32789, September 11, 1974.

believes that a formal hearing is required, further notice of such hearing will be duly given.

Under the procedure herein provided for, unless otherwise advised, it will be unnecessary for Applicant to appear or be represented at the hearing.

KENNETH F. PLUMB,
Secretary.

[FR Doc.74-25271 Filed 10-30-74;8:45 am]

[Docket No. CP75-120]

TENNESSEE GAS PIPELINE COMPANY

Application

OCTOBER 22, 1974.

Take notice that on October 16, 1974, Tennessee Gas Pipeline Company, a Division of Tenneco Inc. (Tennessee), and Tenneco Oil Company (Tenneco), P.O. Box 2511, Houston, Texas 77001, filed in Docket No. CP75-120 a joint application for a certificate of public convenience and necessity pursuant to section 7(c) of the Natural Gas Act authorizing a transportation service which Tennessee has previously rendered for Tenneco without Commission authorization and a related exchange and transportation of gas between applicants pursuant to an agreement dated September 27, 1974, all as more fully set forth in the application, which is on file with the Commission and open to public inspection.

The application states that Tenneco has been delivering gas to Tennessee and Tennessee has been redelivering gas to Tenneco for use in Tenneco's Chalmette refinery, pursuant to a transportation agreement dated September 14, 1964, as subsequently amended. Applicants state that at the time of entering into the transportation agreement they believed that this service, within a state, could be performed without obtaining Commission authorization and request that any certificate authorization issued in the instant docket should be effective for the said previously rendered service.

By the September 27, 1974, agreement, Tenneco will deliver or cause to be delivered to Tennessee varying quantities of gas at the delivery points set forth in the September 14, 1964, agreement and at three additional delivery points in Texas. Tennessee will then exchange, transport, and simultaneously redeliver for the account of Tenneco up to the total volume of natural gas received from Tenneco at the interconnection of the pipelines of Tennessee and Creole Gas Pipeline Corporation (Creole) in south Louisiana. Creole will then transport this gas to Tenneco's Chalmette facility. Tenneco will pay Tennessee a monthly transportation charge, which will be calculated by multiplying the total Mcf transported by a rate based on Tennessee's average charge per 100 miles per Mcf and on the pipeline mileage involved from the Lake Barre delivery point in Louisiana and from each of the other points, if any, where gas is received for transportation.

An amendment to the agreement dated September 27, 1974, further states that there is an imbalance in the transportation account involved in the instant proceeding because Tennessee has delivered excess volumes to Tenneco. In order to bring this account into balance Tenneco has agreed to maximize deliveries at the proposed delivery point and to deliver additional gas from its reserved gas interest in East Cameron Block 281, offshore Louisiana. In addition, the applicants have agreed to continue the "Blue Water System" credit, whereby Tenneco agrees not to process gas which it is entitled to have processed in the west leg of the Blue Water System and Tennessee agrees to continue ot apply to the imbalance, as a credit, 4.5 percent of the daily volume of gas which would otherwise be processable by Tenneco. This credit will be continued until Tenneco begins processing gas on the west leg of the Blue Water System or until the transportation account is brought into balance. If Tenneco has not eliminated the imbalance by January 1, 1977, Tennessee shall reduce deliveries to Tenneco until the imbalance is eliminated, provided that Tennessee does not redeliver to Tenneco less than 80 percent of the volumes delivered to it by Tenneco in any give month.

The application states that the exchange and transportation arrangement proposed in this application will provide flexibility in Tennessee's available gas supply area, and will allow the production of energy products—gasoline, diesel fuel, fuel oils, and kerosines—manufactured at the Chalmette facility.

The following applications are mentioned in the instant filing as being related to the instant proposal.

(1) Tenneco's application at Docket No. CI75-45 for authorization to sell gas in interstate commerce to Creole for resale to Air Products and Chemicals, Inc. (Air Products);

(2) Tenneco's application in Docket No. CI75-104 for authorization to sell gas from its No. 1 Well in Terrebonne Parish, Louisiana, to United Gas Pipe Line Company (United);

(3) Tenneco Oil & Minerals, Inc.'s application in Docket No. CI75-105 for authorization to sell gas from Vermilion block 246 to Tenneco;

(4) Tenneco's application in Docket No. CI75-106 for authorization to sell gas from Vermilion block 246 to Tennessee;

(5) Tennessee's application in Docket No. CP75-23 for authorization to transport natural gas for Tenneco;

(6) Tennessee's application in Docket No. CP75-43 for authorization to construct 0.5 mile of 8-inch pipeline to connect the Vermilion Block 246 gas supply primarily for sale to Tennessee.

Any person desiring to be heard or to make any protest with reference to said application should on or before November 15, 1974, file with the Federal Power Commission, Washington, D.C. 20426, a petition to intervene or a protest in accordance with the requirements of the Commission's rules of practice and procedure (18 CFR 1.8 or 1.10) and the regulations under the Natural Gas Act (18 CFR 157.10). All protests filed with the Commission will be considered by it in determining the appropriate action to be taken but will not serve to make the protestants parties to a proceeding or to participate as a party in any hearing therein must file a petition to intervene in accordance with the Commission's rules.

Take further notice that, pursuant to the authority contained in and subject to the jurisdiction conferred upon the Federal Power Commission by sections 7 and 15 of the Natural Gas Act and the Commission's rules of practice and procedure, a hearing will be held without further notice before the Commission on this application if no petition to intervene is filed within the time required herein, if the Commission on its own review of the matter finds that a grant of the certificate is required by the public convenience and necessity. If a petition for leave to intervene is timely filed, or if the Commission on its own motion believes that a formal hearing is required, further notice of such hearing will be duly given.

Under the procedure herein provided for, unless otherwise advised, it will be unnecessary for Applicant to appear or be represented at the hearing.

KENNETH F. PLUMB,
Secretary.

[FR Doc.74-25272 Filed 10-30-74;8:45 am]

[Docket No. RP74-39-13]

TEXAS EASTERN TRANSMISSION CORP. AND PENN FUEL GAS, INC.

Petition for Emergency Relief

OCTOBER 23, 1974.

Public notice is hereby given that on October 21, 1974, Penn Fuel Gas, Inc. (Penn Fuel) filed a petition for emergency relief pursuant to § 1.7(b) of the Commission's rules of practice and procedure. Penn Fuel requests that the Commission issue an order requiring Texas Eastern Transmission Corporation (TETCO) to deliver a minimum of 8,957 Mcf per day to Penn Fuel's subsidiary, Lewistown Gas Company (Lewistown), for the use of Standard Steel (Division of Titanium Metals Corporation of America, Inc.).

Penn Fuel is a Public Utility Holding Company having several affiliated gas distribution companies in eastern Pennsylvania. Several of these distribution companies including Lewistown[1] purchase their entire supply of Natural Gas from Texas Eastern.

Standard Steel purchases its entire supply from Lewistown under a contract providing for a maximum demand of 14,000 Mcf per day. Standard Steel, a manufacturer of specialty steels, is Lewistown's only large industrial customers and accounts for approximately 90 percent of Lewistown's contract demand. It also bears the brunt of Lewistown's curtailment. Standard Steel has been curtailed in widely varying degrees

[1] Lewistown is listed under Pottsville Gas Company et al. (Pottsville Group), in TETCO's Index of purchasers.

since January, 1971, but in the last year curtailments have substantially increased. For two weeks in January, 1974, half of Standard Steel's supply was curtailed. On October 21, 1974, Standard Steel was curtailed by 100 percent. Six other industrial customers served by members of the Pottsville Group were also curtailed by 100 percent on that day.

Standard Steel manufactures specialty steel components for nuclear, gas, and steam powered electric generating facilities; railroad and rapid transit applications; jet engines and missile systems; and oil and gas production.

The complete curtailment of Standard Steel on October 21, 1974, forced the company to cease its operations. It immediately laid off 560 people and expects that lay-offs will exceed 1,000 by October 25, 1974.

Standard Steel began converting its facilities to alternate fuel in 1971 and by last year it had reduced its minimum gas requirements by 30% even while it increased production. The company claims that it is continuing to study conversion techniques, but that most of the remaining natural gas applications cannot be converted.

Standard claims that to maintain full production it must have no less than 8,957 Mcf per day, at 37% reduction of its contract demand.

Any person desiring to be heard or to make protest with reference to said petition should on or before November 12, 1974, file with the Federal Power Commission, Washington, D.C. 20426, petitions to intervene or protests in accordance with the requirements of the Commission's rules of practice and procedure (18 CFR 1.8 or 1.10). All protests filed with the Commission will be considered by it in determining the appropriate action to be taken but will not serve to make the protestants parties to a proceeding. Persons wishing to become parties to a proceeding or to participate as a party in any hearing therein must file petitions to intervene in accordance with the Commission's Rules. The petition is on file with the Commission and is available for public inspection.

KENNETH F. PLUMB,
Secretary.

[FR Doc.74-25274 Filed 10-30-74;8:45 am]

[Rate Schedule Nos. 260, etc.]

TEXACO INC., ET AL.

Rate Change Filings

OCTOBER 22, 1974.

Take notice that the producers listed in the appendix attached hereto have filed proposed increased rates to the applicable area new gas ceiling based on the interpretation of vintaging concepts set forth by the Commission in its Opinion No. 639, issued December 12, 1972.

The information relevant to each of these sales is listed in the Appendix below.

Any person desiring to be heard or to make any protest with reference to said filings should on or before November 15, 1974, file with the Federal Power Commission, Washington, D.C. 20426, a petition to intervene or a protest in accordance with the requirements of the Commission's rules of practice and procedure (18 CFR 1.8 or 1.10). All protests filed with the Commission will be considered by it in determining the appropriate action to be taken but will not serve to make the protestants parties to the proceeding. Any party wishing to become a party to a proceeding or to participate as a party in any hearing therein must file a petition to intervene in accordance with the Commission's Rules.

KENNETH F. PLUMB,
Secretary.

Filing date	Producer	Rate schedule No.	Buyer	Area
Oct. 4, 1974	Texaco Inc., P.O. Box 52332, Houston, Tex. 77052.	260	Tennessee Gas Pipeline Co.	Texas Gulf Coast.
Oct. 9, 1974	Phillips Petroleum Co., Bartlesville, Okla. 74004.	58	Northern Natural Gas Co.	Hugoton-Anadarko.
Oct. 11, 1974	Texaco Inc.	55	Tennessee Gas Pipeline Co.	Texas Gulf Coast.
Do	do	56	do	Do.
Do	do	59	do	Do.
Do	Shell Oil Co., 1 Shell Plaza, P.O. Box 2463, Houston, Tex. 77001.	17	El Paso Natural Gas Co.	Perman Basin.
Do	do	249	do	Do.

[FR Doc.74-25274 Filed 10-30-74;8:45 am]

[Docket No. RP73-3]

TRANSCONTINENTAL GAS PIPE LINE CORP.

Compliance Filing

OCTOBER 22, 1974.

Take notice that on October 11, 1974, Transcontinental Gas Pipe Line (Transco) tendered for filing Revised Second Substitute Seventh Revised Sheet No. 6 to its FPC Gas Tariff, First Revised Volume No. 1. Transco states that said filing is being made pursuant to the Commission's order issued September 27, 1974, in the above referenced docket. Pursuant to this order, Transco states that its filing reflects only those producer increases which were filed prior to October 1, 1974, in accordance with Opinion No. 699. Transco also states that all emergency purchases in excess of the national rate established in Opinion No. 699 have been deleted from the revised tariff sheets, but since the computation of the deferred adjustment resulted in the same rate as was originally filed in this proceeding, Transco states that it does not intend to file substitute tariff sheets to be effective October 2, 1974, subject to refund, as required by the Commission's order issued September 27, 1974.

Any person desiring to be heard or to protest said filing should file a petition to intervene or protest with the Federal Power Commission, 825 North Capitol Street, NE., Washington, D.C. 20426, in accordance with §§ 1.8 and 1.10 of the Commission's rules of practice and procedure (18 CFR 1.8, 1.10). All such petitions or protests should be filed on or before October 31, 1974. Protests will be considered by the Commission in determining the appropriate action to be taken, but will not serve to make protestants parties to the proceeding. Any person wishing to become a party must file a petition to intervene. Copies of this filing are on file with the Commission and are available for public inspection.

KENNETH F. PLUMB,
Secretary.

[FR Doc.74-25274 Filed 10-30-74;8:45 am]

[Docket No. RP74-83]

UNITED GAS PIPE LINE CO.

Filing of Revised Tariff Sheets

OCTOBER 22, 1974.

Take notice that on September 23, 1974, United Gas Pipe Line Company (United) tendered for filing First Revised Sheets Nos. 271 through 286, Second Revised Sheet No. 289-A, and First Revised Sheet No. 301 to its FPC Gas Tariff, Original Volume No. 2. United states that these revised tariff sheets reflect (1) the change in rate level as provided under the terms of the transportation agreement dated September 28, 1962, with Cities Service Oil Company (Cities), (2) the change in pressure base to 14.73 pounds per square inch, and (3) measurement of gas in accordance with the provisions of Gas Measurement Committee Report No. 3 of the American Gas Association. United also states that the rate reflected in these revised tariff sheets represent United's Southern Zone jurisdictional cost of service in FPC Docket No. RP74-83 filed on April 15, 1974.

United requests that the revised tariff sheets be accepted for filing and allowed to become effective November 1, 1974, the effective date of Docket No. RP74-83.

United states that copies of the revised tariff sheets with attached supporting data has been mailed to cities and the Louisiana Public Service Commission.

Any person desiring to be heard or to protest said application should file a petition to intervene or protest with the Federal Power Commission, 825 North Capitol Street, NE., Washington, D.C. 20426, in accordance with §§ 1.8 and 1.10 of the Commission's rules of practice and procedure (18 CFR 1.8, 1.10). All such petitions or protests should be filed on or before October 29, 1974. Protests will be considered by the Commission in determining the appropriate action to be taken, but will not serve to make protestants parties to the proceeding. Any person wishing to become a party must file a petition to intervene. Copies of

this application are on file with the Commission and are available for public inspection.

KENNETH F. PLUMB,
Secretary.

[FR Doc.74-25276 Filed 10-30-74;8:45 am]

[Docket No. RP74-73]

UNITED GAS PIPE LINE CO.

Filing of Revised Tariff Sheet

OCTOBER 22, 1974.

Take notice that on September 20, 1974, United Gas Pipe Line Company (United) tendered for filing Second Revised Sheet No. 187 to its FPC Gas Tariff, Original Volume No. 2. United states that this tariff sheet reflects the change in rate level as provided under the terms of the transportation agreement dated August 21, 1968, with Western Gas Corporation (Western). United also states that the rate reflected on this revised tariff sheet represents United's Northern Zone jurisdictional cost of service in FPC Docket No. RP74-83 filed on April 15, 1974.

United requests that the revised tariff sheet be accepted for filing and allowed to become effective on November 1, 1974, the effective date of docket no. RP74-83.

United states that copies of the revised tariff sheet with attached supporting data has been mailed to Western.

Any person desiring to be heard or to protest said application should file a petition to intervene or protest with the Federal Power Commission, 825 North Capitol Street, NE., Washington, D.C. 20426, in accordance with § 1.8, and 1.10 of the Commission's rules of practice and procedure (18 CFR 1.8, 1.10). All such petitions or protests should be filed on or before October 29, 1974. Protests will be considered by the Commission in determining the appropriate action to be taken, but will not serve to make protestants parties to the proceeding. Any person wishing to become a party must file a petition to intervene. Copies of this application are on file with the Commission and are available for public inspection.

KENNETH F. PLUMB,
Secretary.

[FR Doc.74-25277 Filed 10-30-74;8:45 am]

[Docket Nos. RP74-20, RP74-83]

UNITED GAS PIPE LINE CO.

Further Extension of Procedural Dates

OCTOBER 23, 1974.

On October 8, 1974, United Gas Pipe Line Company filed a motion for an extension of procedural dates fixed by Order issued May 16, 1974, as modified by Notice issued September 27, 1974, in the above-designated matter.

Upon consideration, notice is hereby given that the procedural dates in the above matter are modified as follows:

Intervenor Service, October 29, 1974.
Company Rebuttal, November 21, 1974.
Hearing, December 5, 1974, 10 am E.s.t.

KENNETH F. PLUMB,
Secretary.

[FR Doc. 74-25278 Filed 10-30-74;8:45 am]

[Docket No. E-8215]

UNION ELECTRIC CO.

Filing of Tariff Change and Amendment to Electric Service Agreement

OCTOBER 22, 1974.

Take notice that on September 30, 1974 Union Electric Company (Union) tendered for filing proposed changes in its FPC Electric Tariff W-2, pursuant to the Commission Order of September 4, 1974 in the above docket. The revisions offered were as follows:

Fourth Revised Sheet No. 5
Second Revised Sheet No. 6
Fourth Revised Sheet No. 7

Also tendered is a proposed amendment to the Electric Service Agreement between Union and Missouri Power and Light Company, which agreement is FPC Electric Tariff No. 49, pursuant to the above mentioned Order as well.

Union states that copies of the revised sheets, as well as copies of the amendment, were mailed to all parties of record.

The effective date for both the tariff revisions and the agreement amendment is December 17, 1973.

Any person desiring to be heard or to protest said filing should file a petition to intervene or protest with the Federal Power Commission, 825 North Capitol Street, NE., Washington, D.C. 20426, in accordance with §§ 1.8 and 1.10 of the Commission's rules of practice and procedure (18 CFR 1.8, 1.10). All such petitions or protests should be filed on or before October 25, 1974. Protests will be considered by the Commission in determining the appropriate action to be taken, but will not serve to make protestants parties to the proceeding. Any person wishing to become a party must file a petition to intervene. Copies of this filing are on file with the Commission and are available for public inspection.

KENNETH F. PLUMB,
Secretary.

[FR Doc.74-25279 Filed 10-30-74;8:45 am]

[Docket No. RP75-24]

UNITED GAS PIPE LINE CO. ET AL.

Order Setting Hearing on Emergency Relief, Order to Show Cause and Directing Presentation of Evidence

OCTOBER 23, 1974.

On September 13, 1974, United Gas Pipe Line Company (United) filed a report of emergency gas deliveries in Docket Nos. RP71-29 and RP71-120, pursuant to Commission Opinion Nos. 647 and 647-A and Order of January 11, 1947, which showed that during the month of August 1974, it delivered 376,698 Mcf to City of Monroe, Louisiana (Monroe). It was stated that the date of emergency relief request was January 17, 1973, and was for the reason that the city-owned power plant required the natural gas to avoid shedding of firm electric load.

In its latest Form 16 Report to the Commission on October 1, 1974, United projected a curtailment of 293,018,000 Mcf for the winter 1974-1975 season and a curtailment of 704,350,000 Mcf for the 12 months ending August 31, 1975. Actual curtailment for the winter 1973-1974 was 208,895,000 Mcf and for the 12 months ending August 31, 1974 equaled 552,582,000 Mcf.

The rapidly increasing shortage of United's gas supply necessitates the institution of a hearing to determine the appropriateness of United's continuing emergency supply of gas to Monroe of power plant boiler fuel. United's action must be evaluated in terms of its currently effective curtailment plan and the Commission's policies, e.g., Order No. 467-C.

The Commission will direct that United show cause why it should continue to make available emergency gas supply to Monroe and whether any pay-back of such gas volumes are required. Monroe may wish to show why alternative measures are not satisfactory alternatives to consuming scarce supplies of natural gas, such as alternate fuels, purchased electric power, curtailment of gas or electric customers, and other self-help measures.

A prompt hearing is being directed so that the validity of United's action in these circumstances can be evaluated.

The Commission orders: (A) Pursuant to the provisions of the Natural Gas Act, particularly sections 4, 5 and 16 thereof and the rules and regulations thereunder, a public hearing will commence at 10:00 a.m. e.s.t. in a hearing room of the Federal Power Commission, 825 North Capitol Street, Washington, D.C. 20426 on November 6, 1974, to consider the matters set out more fully in the body of this order. United is directed to show cause why these emergency deliveries should continue and whether Monroe should be required to pay back any or all volumes of gas taken pursuant to the asserted emergency situation described above.

(B) Any person having an interest herein shall file a notice of intervention or petition to intervene within 15 days hereof. During the interim period, parties will be permitted to participate in the proceeding pending action by the Commission on their notices of intervention or petitions to intervene.

(C) United Gas Pipe Line Co. and City of Monroe, La. (Utilities Commission) shall present evidence at the hearing ordered in paragraph (A) above to support their positions and to provide all of the necessary information to the Commission in order that a decision may be promptly made on the issues raised by these actions. Prepared testimony and exhibits

of United, Monroe and all supporting intervenors shall be served on all parties, the Administrative Law Judge, and the Commission's Staff on or before October 30, 1974. No other answer, written or oral, is required in this proceeding to the order to show cause, except, of course, the required evidence.

(D) A Presiding Administrative Law Judge to be assigned by the Chief Administrative Law Judge shall preside at the hearing ordered above and shall control the proceedings thereafter.

By the Commission.

[SEAL] KENNETH F. PLUMB, *Secretary.*

[FR Doc.74-25280 Filed 10-30-74;8:45 am]

[Docket No. E-8746]

VERMONT PUBLIC SERVICE BOARD AND POWER AUTHORITY OF THE STATE OF NEW YORK

Further Extension of Procedural Dates

OCTOBER 23, 1974.

On October 15, 1974, Staff Counsel filed a joint motion on behalf of all parties requesting a further extension of the procedural dates fixed by order issued August 23, 1974, as most recently modified by notice issued September 30, 1974, in the above-designated matter.

Upon consideration, notice is hereby given that the procedural dates in the above matter are modified as follows:

Service of testimony by the Power Authority of the State of New York, the Allegheny Electric Cooperative, Inc., and American Municipal Power-Ohio, Inc., October 23, 1974.

Service of Staff testimony and rebuttal testimony and rebuttal testimony of Vermont Public Service Board, November 8, 1974.

Hearing, November 25, 1974 (10 a.m. e.s.t.).

KENNETH F. PLUMB, *Secretary.*

[FR Doc.74-25257 Filed 10-30-74;8:45 am]

FEDERAL RESERVE SYSTEM

[Reg. Y]

BANK HOLDING COMPANIES

Revised Notice of Hearing Regarding Operation of a Travel Agency

The Board of Governors published in the FEDERAL REGISTER on September 19, 1974 (39 FR 33741), notice of an oral presentation to be held on November 7, 1974, on the application of First Bancorp, Inc., Corsicana, Texas, to retain First Travel Agency, Corsicana, Texas, and on the issue whether or not to add the proposed activity to the list of activities the Board has previously determined to be closely related to banking.

In connection with this notice, a significant number of the members of the travel agency industry have petitioned that the Board delay the hearing and that the Board order a formal hearing on this matter.

The Board has reconsidered the matter and has decided to reschedule the proceeding for January 14, 1975, in order that participants be assured adequate time within which to prepare their presentation and secure the participation of expert witnesses. The Board has determined, however, that a formal hearing is not necessary for the parties to adequately present their case but rather has adopted a procedure whereby participants in the proceedings will have opportunity for rebuttal. The proceeding will be limited to the issue whether the operation of a travel agency is so closely related to banking or managing or controlling banks as to be a proper incident thereto.

The Board has adopted the following procedures:

(1) Any person interested in participating as a party in the hearing must file with the Secretary, Board of Governors of the Federal Reserve System, Washington, D.C. 20551, to be received by November 18, 1974, a written request containing a statement of the nature of the petitioner's interest in the proceeding, the extent of participation desired, a summary of the matters concerning which petitioner wishes to give testimony or submit evidence, and the names and identity of witnesses who propose to appear. Individuals who have already filed this information with the Secretary, pursuant to the prior notice, need not file again.

(2) All such parties (a) will be notified by the Secretary of the identity of the other parties and of all issues raised by them and (b) will be invited to submit written material to be received by December 16, 1974. Material so submitted must be forwarded to all other parties.

(3) Any party may submit written comments on material submitted by other parties to be received by January 6, 1975, and must send copies thereof to all other parties.

(4) Each party will be given a specified time, normally not to exceed 30 minutes, to present his views orally at the hearing to be held before available members of the Board on January 14, 1975, at 10 a.m., in the Board Room of its building on 20th and Constitution Avenue, NW., Washington, D.C.

(5) All parties will be given until February 18, 1975, to submit such additional material related to issues raised at the proceeding as they desire.

Interested persons need not participate in the oral presentation to have their views considered but may submit their views in writing to be received by the Secretary no later than February 18, 1975. Written comments, as they are received, will be made available for inspection and copying in Room 1118 of the Board's building.

Board of Governors of the Federal Reserve System.

[SEAL] GRIFFITH L. GARWOOD, *Assistant Secretary of the Board.*

OCTOBER 24, 1974.

[FR Doc.74-25291 Filed 10-30-74;8:45 am]

COMMERCIAL SECURITY BANCORPORATION

Acquisition of Bank

Commercial Security Bancorporation, Ogden, Utah, has applied for the Board's approval under section 3(a)(3) of the Bank Holding Company Act (12 U.S.C. 1842(a)(3)) to acquire 51 percent or more of the voting shares of Bank of Salt Lake, Salt Lake City, Utah. The factors that are considered in acting on the application are set forth in section 3(c) of the Act (12 U.S.C. 1842(c)).

The application may be inspected at the office of the Board of Governors or at the Federal Reserve Bank of San Francisco. Any person wishing to comment on the application should submit views in writing to the Secretary, Board of Governors of the Federal Reserve System, Washington, D.C. 20551, to be received not later than November 8, 1974.

Board of Governors of the Federal Reserve System, October 22, 1974.

[SEAL] GRIFFITH L. GARWOOD, *Assistant Secretary of the Board.*

[FR Doc.74-25316 Filed 10-30-74;8:45 am]

NBC CO.

Order Denying Acquisition of Shares of Bank

NBC Co., Lincoln, Nebraska, a bank holding company within the meaning of the Bank Holding Company Act, has applied for the Board's approval under section 3(a)(3) of the Act (12 U.S.C. 1842(a)(3)) to acquire 20 percent or more, but less than 25 percent, of the voting shares of Crete State Bank, Crete, Nebraska ("Bank").

Notice of the application, affording opportunity for interested persons to submit comments and views, has been given in accordance with section 3(b) of the Act. The time for filing comments and views has expired, and the Board has considered the application and all comments received in light of the factors set forth in section 3(c) of the Act (12 U.S.C. 1842(c)).

Applicant, the fifth largest banking organization in Nebraska, controls one bank,[1] National Bank of Commerce Trust and Savings Association, Lincoln, Nebraska ("Commerce"), with deposits of $182.7 million, representing 3.4 percent of the total deposits held by commercial

[1] Nebraska banking laws prohibit the formation or operation of multi-bank holding companies in the State. Principals of Applicant are also shareholders, officers and/or directors of seven affiliated one-bank holding companies in Nebraska. The Board has under consideration the question whether Applicant may control or may be presumed to control, under section 2 of the Act and the provisions of the Board's Regulation Y, the aforementioned seven affiliated Nebraska banks, and Bank; the Board's determination of that question will be made at a later date.

banks in the State.[2] Upon acquisition of shares of Bank (deposits of $12.3 million), Bank would become a subsidiary of Applicant pursuant to the provisions of section 2(d) of the Act[3] and, as such, Applicant's share of State deposits would increase by only 0.2 percent, while its rank among Nebraska's banking organizations would remain unchanged. It appears that consummation of the proposal would not result in a significant increase in the concentration of banking resources in the State. Applicant's nonbanking subsidiaries engage in industrial banking, mortgage banking, personal property leasing, and as agent for the sale of credit life insurance in connection with extension of credit by Applicant's subsidiaries.

Bank is the slightly smaller of two banks in Crete (population of less than 5,000 persons), an agriculturally-oriented community located approximately 25 miles southwest of Lincoln, Nebraska. It is the second largest of nine banks in the relevant banking market (approximated by Saline County), with about 21 per cent of the total commercial bank deposits therein. Applicant's banking subsidiary, Commerce, located in Lincoln, is the second largest of 18 banks in the Lincoln banking market, with 30 per cent of total commercial bank deposits in that market. From the facts of record, it appears that neither Commerce nor any other subsidiary of Applicant and Bank derive any significant amount of business from areas served by the other, and the Board concludes that approval of the proposed transaction would not eliminate any significant existing or future competition between Applicant and Bank, nor would it have an adverse effect on other area banks.

Under the Bank Holding Company Act, the Board is required to take into consideration the financial and managerial resources and future prospects of both the Applicant holding company and the bank to be acquired, which process necessarily includes a consideration of the effects the acquisition would have on the operations of the bank involved. Under the circumstances of this case, the Board finds that these considerations, as hereinafter discussed, lend weight for denial of the application.

The present financial and managerial resources of Applicant and its banking subsidiary are considered to be generally satisfactory and future prospects appear favorable. However, the Board on many previous occasions, has indicated its position that a bank holding company should be a source of financial and managerial strength for the banks in its system and that every proposed acquisition should be closely examined to determine whether consummation thereof would serve the best interests of the public as well as the banks in the holding company system. With regard to the instant proposal, the Board finds that consummation would not serve the best interests of the public nor promote the efficient and harmonious operations of Bank. Applicant seeks to acquire less than a majority interest in Bank and, as a result, upon consummation of the proposal Applicant would not be in a position of control from which to influence significantly Bank's management or to expand its operations and enhance its financial condition. In fact, the controlling shareholder of Bank is opposed to the present proposal, thus indicating that Board approval of the proposal may tend to perpetuate dissention in the management of Bank.[4] Under these circumstances, the Board cannot approve a proposal which would only perpetuate or aggravate dissension in Bank's management and which would not enable Applicant to implement any positive changes either in Bank's condition or the services which Bank offers to its customers. In addition, the proposal appears to be a questionable investment for Applicant in light of the dividend moratorium recently instituted by Bank's controlling shareholder. Consummation of the proposal could in the long run detract from Applicant's overall financial condition since it appears that Applicant would be advancing funds for the purchase of Bank's stock with no foreseeable prospect that such investment will generate income for the holding company and its operations. Finally, Applicant's acquisition of a substantial minority interest of Bank may preclude another ownership group from purchasing control of Bank and thereby working to strengthen Bank's financial condition. Under the above circumstances, these considerations lend weight for denial of the application. Since it further appears that no benefits to the public would result from approval of this application, the Board concludes that convenience and needs considerations lend no weight toward approval of the application.

On the basis of all the facts in the record, and in light of the factors set forth in section 3(c) of the Act, it is the Board's judgment that approval of the proposal would not be in the public interest. Accordingly, the application is denied for the reasons summarized above.

By order of the Board of Governors,[5] effective October 21, 1974.

[SEAL] GRIFFITH L. GARWOOD,
Assistant Secretary of the Board.

[FR Doc.74-25317 Filed 10-30-74;8:45 am]

SECURITY BANKSHARES, INC.

Acquisition of Bank

Security Bankshares, Inc., Waco, Texas, has applied for the Board's approval under section 3(a)(3) of the Bank Holding Company Act (12 U.S.C. 1842(a)(3)) to acquire 100 percent of the voting shares of City State Bank in Wellington, Wellington, Texas. The factors that are considered in acting on the application are set forth in section 3(c) of the Act (12 U.S.C. 1842(c)).

The application may be inspected at the office of the Board of Governors or at the Federal Reserve Bank of Dallas. Any person wishing to comment on the application should submit views in writing to the Secretary, Board of Governors of the Federal Reserve System, Washington, D.C. 20551, to be received not later than November 8, 1974.

Board of Governors of the Federal Reserve System, October 21, 1974.

[SEAL] GRIFFITH L. GARWOOD,
Assistant Secretary of the Board.

[FR Doc.74-25318 Filed 10-30-74;8:45 am]

UNITED KENTUCKY, INC.

Formation of Bank Holding Company

United Kentucky, Inc., Louisville, Kentucky, has applied for the Board's approval under section 3(a)(1) of the Bank Holding Company Act (12 U.S.C. 1842(a)(1)) to become a bank holding company through acquisition of 100 per cent (less directors' qualifying shares) of the voting shares of The Louisville Trust Company, Louisville, Kentucky ("Bank") which is the surviving entity of a merger with The Louisville Trust Bank Com-

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[2] All banking data are as of December 31, 1973, and reflect bank holding company formations and acquisitions approved by the Board through August 31, 1974.

[3] Section 2(d) of the Act defines a "subsidary" with respect to a specified bank holding company as "* * * any company 25 per centum or more of whose voting shares * * * is directly or indirectly owned or controlled by such bank holding company, or is held by it with power to vote * * *." In the instant application, Applicant proposes to acquire at least 20 per cent of the voting shares of Bank; in addition, Applicant's subsidiary bank, Commerce, acting in a fiduciary capacity, recently acquired sole discretionary voting rights with respect to 14 per cent of Bank's shares. Accordingly, consummation of this proposal would result in Bank becoming a subsidiary of Applicant in that Applicant would have voting control, directly or indirectly, of more than 25 percent of Bank's voting shares. However, under the provisions of § 225.3(c) of Regulation Y, Applicant has made an unconditional commitment to divest those shares of Bank held in a fiduciary capacity before December 21, 1975.

As indicated in footnote 1, Nebraska banking laws prohibit multi-bank holding companies; inasmuch as Bank shares held in a fiduciary capacity are exempt by statute, it appears that Applicant would remain in compliance with applicable State law if the proposal herein were consummated.

[4] The record reveals that three principals of Applicant acquired 43 per cent of Bank's stock in 1973 with the expectation of acquiring the balance of its shares. However, it appears that the controlling shareholder and president of Bank is unwilling to sell any portion of his shares of Bank to Applicant or to any of its principals. In addition, the controlling shareholder has instituted a moratorium on the declaration of Bank dividends in an apparent attempt to encourage Applicant's principals to dispose of their existing shares of Bank.

[5] Voting for the action: Vice Chairman Mitchell, Governors Sheehan, Holland and Wallich. Absent and not voting: Chairman Burns and Governor Bucher.

pany, Louisville, Kentucky. Concurrent with the merger, Bank's name will be changed to Louisville Trust Bank, Inc., Louisville, Kentucky. The factors that are considered in acting on the application are set forth in section 3(c) of the Act (12 U.S.C. 1842(c)).

United Kentucky, Inc., Louisville, Kentucky, has also applied, pursuant to section 4(c)(8) of the Bank Holding Company Act (12 U.S.C. 1843(c)(8)) and § 225.4(b)(2) of the Board's Regulation Y, for permission to acquire voting shares of Louisville Mortgage Service Company, Louisville, Kentucky. Notice of the application was published on August 16, 1974 in The Courier-Journal and The Louisville Times, newspapers circulated in Louisville, Kentucky.

Applicant states that the proposed subsidiary would engage in the making or acquiring for its own account or for the account of others, mortgage loans on residential, commercial and industrial properties, and the servicing of such loans. Applicant states that the proposed subsidiary would also act as insurance agent or broker with respect to insurance on properties for which the subsidiary has arranged financing.

Such activities have been specified by the Board in § 225.4(a) of Regulation Y as permissible for bank holding companies, subject to Board approval of individual proposals in accordance with the procedures of § 225.4(b).

Interested persons may express their views on the question whether consummation of the proposal can "reasonably be expected to produce benefits to the public, such as greater convenience, increased competition, or gains in efficiency, that outweigh possible adverse effects, such as undue concentration of resources, decreased or unfair competition, conflicts of interests, or unsound banking practices." Any request for a hearing on this question should be accompanied by a statement summarizing the evidence the person requesting the hearing proposes to submit or to elicit at the hearing and a statement of the reasons why this matter should not be resolved without a hearing.

The application may be inspected at the offices of the Board of Governors or at the Federal Reserve Bank of St. Louis.

Any views or requests for hearing should be submitted in writing and received by the Secretary, Board of Governors of the Federal Reserve System, Washington, D.C. 20551, not later than November 20, 1974.

Board of Governors of the Federal Reserve System, October 23, 1974.

[SEAL] GRIFFITH L. GARWOOD,
Assistant Secretary of the Board.

[FR Doc.74-25319 Filed 10-30-74;8:45 am]

WESTLAND BANKS, INC.

Acquisition of Bank

Westland Banks, Inc., Lakewood, Colorado, has applied for the Board's approval under section 3(a)(3) of the Bank Holding Company Act (12 U.S.C. 1842(a)(3)) to acquire 98 percent of the voting shares of Gunbarrel National Bank, Boulder, Colorado. The factors that are considered in acting on the application are set forth in section 3(c) of the Act (12 U.S.C. 1842(c)).

The application may be inspected at the office of the Board of Governors or at the Federal Reserve Bank of Kansas City. Any person wishing to comment on the application should submit views in writing to the Secretary, Board of Governors of the Federal Reserve System, Washington, D.C. 20551, to be received not later than November 20, 1974.

Board of Governors of the Federal Reserve System, October 22, 1974.

[SEAL] GRIFFITH L. GARWOOD,
Assistant Secretary of the Board.

[FR Doc.74-25320 Filed 10-30-74;8:45 am]

WESTLAND BANKS, INC.

Acquisition of Bank

Westland Banks, Inc., Lakewood, Colorado, has applied for the Board's approval under section 3(a)(3) of the Bank Holding Company Act (12 U.S.C. 1842(a)(3)) to acquire 98 percent of the voting shares of Castle Rock National Bank, Castle Rock, Colorado. The factors that are considered in acting on the application are set forth in section 3(c) of the Act (12 U.S.C. 1842(c)).

The application may be inspected at the office of the Board of Governors or at the Federal Reserve Bank of Kansas City. Any person wishing to comment on the application should submit views in writing to the Secretary, Board of Governors of the Federal Reserve System, Washington, D.C. 20551, to be received not later than November 20, 1974.

Board of Governors of the Federal Reserve System, October 22, 1974.

GRIFFITH L. GARWOOD,
Assistant Secretary of the Board.

[FR Doc.74-25321 Filed 10-30-74;8:45 am]

GENERAL ACCOUNTING OFFICE

REGULATORY REPORTS REVIEW

Receipt and Approval of Proposals

The following requests for clearance of reports intended for use in collecting information from the public were received by the Regulatory Reports Review Staff, GAO, on October 15, 1974. See 44 U.S.C. 3512 (c) & (d). The purpose of publishing this list in the FEDERAL REGISTER is to inform the public of such receipt.

The list includes the title of each request received; the name of the agency sponsoring the proposed collection of information; the agency form number, if applicable; and the frequency with which the information is proposed to be collected.

Further information about the items on this list may be obtained from the Regulatory Reports Review Officer, 202-376-5425.

FEDERAL ENERGY ADMINISTRATION

Request for approval of a revision to FEA Form 900-A. The revision involves collecting the actual information for each month of the preceding quarter instead of just one month as was the case for the last collection. Frequency is quarterly; potential respondents are 134 refiners coming under crude oil allocation regulations; respondent burden is estimated at 10 hours for each respondent per response.

The FEA requested clearance under 10.9(d) of the GAO regulations because of the emergency need to receive the information requested on 900-A by November 15, 1974, in order to prepare and publish a "refiner Buy/Sell list" for the Crude Oil Allocation Program by December 1, 1974, for the quarter beginning on that date.

Clearance was provided by GAO on October 24, 1974, under approval number B-181254 (R0082) and expires December 31, 1974.

Further modifications to the 900-A were requested by the FEA but were not approved by GAO. Therefore, FEA intends to resubmit the 900-A to GAO in the near future for review and approval of future collections under the Crude Oil Allocation Program.

NORMAN F. HEYL,
Regulatory Reports Review Officer.

[FR Doc.74-25302 Filed 10-30-74;8:45 am]

INTERIM COMPLIANCE PANEL (COAL MINE HEALTH AND SAFETY)

JOSEPH BROTHERS COAL CO.

Applications for Renewal Permits and Opportunity for Hearing

Applications for Renewal Permits for Noncompliance with the Electric Face Equipment Standard prescribed by the Federal Coal Mine Health and Safety Act of 1969 have been received for items of equipment in underground coal mines as follows:

ICP Docket No. 4143-000, Joseph Bros. Coal Company, Mine No. 14, Mine ID No. 15 02789 0, Premium, Kentucky:
- ICP Permit No. 4143-001-R-1 (S & S Battery Motor, Ser. No. 02765-65B),
- ICP Permit No. 4143-002-R-1 (Stacy 16 Spinner Loader, Ser. No. 116),
- ICP Permit No. 4143-003-R-1 (Porter Wagon Drill, Ser. No. 222).

In accordance with the provisions of § 504.7(b) of Title 30, Code of Federal Regulations, notice is hereby given that requests for public hearing as to an application for a renewal permit may be filed on or before November 15, 1974. Requests for public hearing must be filed in accordance with 30 CFR Part 505 (35 FR 11296, July 15, 1970), as amended, copies of which may be obtained from the Panel upon request.

A copy of each application is available for inspection and requests for public

hearing may be filed in the office of the Correspondence Control Officer, Interim Compliance Panel, Room 800, 1730 K Street, NW., Washington, D.C. 20006.

GEORGE A. HORNBECK,
Chairman,
Interim Compliance Panel.

OCTOBER 24, 1974.

[FR Doc.74-25297 Filed 10-30-74;8:45 am]

NATIONAL COMMISSION FOR THE REVIEW OF FEDERAL AND STATE LAWS RELATING TO WIRETAPPING AND ELECTRONIC SURVEILLANCE

TESTIMONY FROM TREASURY DEPARTMENT REPRESENTATIVES

Notice of Meeting

Pursuant to the provisions of the Federal Advisory Committee Act (Pub. L. 92-463, 86 Stat. 770), notice hereby is given that the National Commission for the Review of Federal and State Laws Relating to Wiretapping and Electronic Surveillance, established under the authority of section 804 of Pub. L. 90-351, June 19, 1968, as amended by section 20 of Pub. L. 91-644, January 2, 1971, will meet in Room S126 of the Capitol at 2 p.m., Monday, November 18, 1974, and in Room 2228 of the Dirksen Senate Office Building at 9:30 a.m., Tuesday, November 19, 1974.

The purpose of the meeting on November 18 is to consider several questions related to the scope of the Commission's work. At the meeting on November 19, the Commission will hear testimony from representatives of the United States Treasury Department concerning the use of wiretapping and electronic surveillance under the authority of Chapter 119 of Title 18, United States Code.

The meeting of the Commission will be open to the public, and interested persons are invited to attend. Under the rules of the Commission, copies of which may be obtained from its offices, any person desiring to present any matter to the Commission shall request authorization therefor by filing a written request with the offices of the Commission at 1875 Connecticut Avenue, NW., Washington, D.C. 20009, not later than seven days prior to the meeting. The request shall include a concise description of the material to be presented. Within three days of receipt of such a request, the Chairman will notify the requesting person of his decision on the request.

KENNETH J. HODSON,
Executive Director.

[FR Doc.74-25281 Filed 10-30-74;8:45 am]

NATIONAL SCIENCE FOUNDATION

ADVISORY PANEL FOR BIOPHYSICS AND ADVISORY PANEL FOR BIOCHEMISTRY

Notice of Meeting

Pursuant to the Federal Advisory Committee Act (Pub. L. 92-463), notice is hereby given of a joint meeting of the Advisory Panel for Biophysics and Advisory Panel for Biochemistry to be held at 9 a.m., on November 4 and 5, 1974, in Room 517 at 1800 G Street, NW., Washington, D.C.

The purpose of these panels is to provide advice and recommendations as part of the review and evaluation process for specific proposals and projects. The agenda will be devoted to the review and evaluation of research proposals.

The reason for not publishing this notice within the 15-day lead time as prescribed by OMB Circular A-63, Revised, is due primarily to the requirement for two panels which have met separately in the past to reach an acceptable meeting date.

The meeting will not be open to the public because the panels will be reviewing, discussing, and evaluating individual research proposals. These proposals contain information of a proprietary or confidential nature, including technical information; financial data, such as salaries; and personal information concerning individuals associated with the proposals. These matters are within the exemptions of 5 U.S.C. 552(b). The closing of this meeting is in accordance with the determination made by the Director of the National Science Foundation dated December 17, 1973, pursuant to the provisions of section 10(d) of Pub. L. 92-463.

For further information concerning these Panels, contact Dr. Martin Schweizer, Program Director for Biophysics, or Dr. Walter D. Bonner, Program Director for Biochemistry. Their address is: Room 329, National Science Foundation, Washington, D.C. 20550.

FRED K. MURAKAMI,
Committee Management Officer.

OCTOBER 25, 1974.

[FR Doc.74-25330 Filed 10-30-74;8:45 am]

SCIENCE ADVISER WITH INDUSTRY REPRESENTATIVES

Notice of Meeting

In order to improve channels of communication with members of the industrial community who are actively involved with science and technology, the Science Adviser and members of his Science and Technology Policy Office hold informal discussions from time to time with representatives of these communities to discuss issues of mutual interest. Groups of industry representatives have met with the Science Adviser in October 1973 and in June 1974. A third meeting is scheduled to be held in November 1974. While these ad hoc informal discussions with the Science Adviser are not considered to be meetings of "advisory committees" as that term is defined in section 3 of the Federal Advisory Committee Act (Pub. L. 92-436), these sessions are believed to be of sufficient importance and interest to the public to have them opened for public attendance and observation.

A meeting of various industry representatives with the Science Adviser and members of his Science and Technology Policy Office will be held on Thursday, November 14, 1974, in the Board Room of the National Science Foundation, Room 540, at 1800 G St., NW., Washington, D.C. 20550. The meeting is scheduled to begin at 9 a.m and is expected to conclude at approximately 4 p.m.

The meeting will concentrate discussion on barriers to innovation in industry. Additionally, the Science Adviser is expected to give a progress report on his activities which include recent meetings with Latin American countries, as well as the USSR; the results of the first survey of the industry R&D panel conducted by the NSF Division of Science Resources Studies may also be presented. This agenda is subject to change and persons wishing a final agenda may write or call the Foundation at the number listed below approximately two weeks prior to the scheduled meeting.

Members of the public are invited to observe this meeting. Space will be available on a first come, first served basis. Public participation is limited to questions or statements submitted to the Chairman in writing or to such oral presentations as the Chairman may permit within available time. Persons wishing to attend such meeting are requested to either write or phone Mr. James E. Carpenter, Science and Technology Policy Office, NSF, 1800 G St., NW., Washington, D.C. 20550, telephone 202/632-9495.

Dated: October 22, 1974.

RUSSELL C. DREW,
Director, Science and Technology Policy Office.

[FR Doc.74-25354 Filed 10-30-74;8:45 am]

OFFICE OF MANAGEMENT AND BUDGET

BUSINESS ADVISORY COUNCIL ON FEDERAL REPORTS

Notice of Public Meeting

Pursuant to Pub. L. 92-463, notice is hereby given of a meeting of the Business Advisory Council on Federal Reports to be held in Room 2010, New Executive Office Building, 726 Jackson Place NW., Washington, D.C., on November 14, 1974, at 9:30 a.m.

The purpose of the meeting is to conduct Council business such as the Treasurer's Report, Council budget, and election of Council officers; to hear remarks from the Deputy Associate Director for Statistical Policy; and to receive reports of recent actions by the Office of Management and Budget which affect the burden on business firms of reporting to Federal agencies. The meeting will be open to public observation and participation.

Anyone wishing to participate should contact the Deputy Associate Director for Statistical Policy, Room 10202, New Executive Office Building, Washington, D.C. 20503, Telephone (202) 395-3730.

VELMA N. BALDWIN,
Assistant to the Director for Administration.

[FR Doc.74-25308 Filed 10-30-74;8:45 am]

CLEARANCE OF REPORTS

List of Requests

The following is a list of requests for clearance of reports intended for use in collecting information from the public received by the Office of Management and Budget on October 25, 1974 (44 U.S.C. 3509). The purpose of publishing this list in the FEDERAL REGISTER is to inform the public.

The list includes the title of each request received; the name of the agency sponsoring the proposed collection of information; the agency form number, if applicable; the frequency with which the information is proposed to be collected; the name of the reviewer or reviewing division within OMB, and an indication of who will be the respondents to the proposed collection.

The symbol (x) identifies proposals which appear to raise no significant issues, and are to be approved after brief notice through this release.

Further information about the items on this Daily List may be obtained from the Clearance Office, Office of Management and Budget, Washington, D.C. 20503, (202-395-4529), or from the reviewer listed.

NEW FORMS

DEPARTMENT OF COMMERCE

Bureau of the Census: Survey of Health Occupations, Forms S-286, S-287, Single time, Collins (395-3756), Individuals.

Bureau of International Commerce: NATO ICB Bidders List Application, Form DIB 4023P, Occasional, Lowry (395-3772), Electronic and communications manufacturers.

National Bureau of Standards: Impact Survey—Physical Metallurgy, Form NBS 1001, Single time, Caywood (395-3443), Metallurgists, materials scientists.

ECONOMIC DEVELOPMENT ADMINISTRATION

Preapplication for Federal Assistance, Form ED 357P, Occasional, Lowry (395-3772), State, sub-state, including development units.

Application for Federal Assistance, Form ED 357A, Occasional, Lowry (395-3772), State, sub-state including development units.

NATIONAL AERONAUTICS AND SPACE ADMINISTRATION

Application for Patent License in Countries other Than the United States, Form NASA 1531, Occasional, Caywood (395-3443), Applicants for foreign patent license.

NATIONAL SCIENCE FOUNDATION

Capital Planning Methodologies Survey Fire Stations, Form ____, Single time, Ellett (395-6172), Cities and counties.

SPECIAL ACTION OFFICE FOR DRUG ABUSE PREVENTION

Appraisal of Impact of Awareness House on Clients and on the Community, Form ____, Semi-annual, HRD (395-3532), Reese (395-5630), Clients of drop-in centers for youth.

Appraisal of Impact of Help Communities Help Themselves Program, Form ____, Single time, HRD (395-3532), Reese (395-5630), Community leaders in drug abuse prevention.

DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT

Community Planning and Development, Community Development Block Grant—Application for Federal Assistance, Form ____, Annual CVA (395-3532), Lowry (395-3772), Sunderhauf (395-4911), Units of general local government.

REVISIONS

DEPARTMENT OF COMMERCE

Bureau of Resources and Trade Assistance: Request for Duty-Free Entry of Scientific Instruments or Apparatus, Form DIB 338P, Occasional, Caywood (395-3443), Nonprofit institutions established for research purposes.

National Oceanic and Atmospheric Administration: Annual Processed Fishery Products Report, Form NOAA 88-13, Annual, Lowry (395-3772), Processed and wholesalers of fishery products.

GENERAL SERVICES ADMINISTRATION

COMSEC Material Report, Form SF 153, Daily, Lowry (395-3772), Military depts.

DEPARTMENT OF TRANSPORTATION

U.S. Coast Guard: Oaths on Registry, License, or Enrollment and License of Vessel, Form CG 1258, Occasional, Lowry (395-3772), Vessel owners.

EXTENSIONS

DEPARTMENT OF JUSTICE

Federal Bureau of Investigation:
Annual Return of Persons Charged, Form 12-92, Annual, Evinger (x) (395-3648).
Age, Sex and Race of Persons Arrested, 18 years of Age and Over, Form 12-90, Annual, Evinger (x) (395-3648).

PHILLIP D. LARSEN,
Budget and Management Officer.

[FR Doc.74-25504 Filed 10-30-74;8:45 am]

SMALL BUSINESS ADMINISTRATION

[License Application No. 06/06-5174]

LOUISIANA VENTURE CAPITAL CORP.

Application for License as a Small Business Investment Company

An application for a license to operate as a small business investment company under the provisions of section 301(d) of the Small Business Investment Act of 1958, as amended (15 U.S.C. 661 et seq.), has been filed by Louisiana Venture Capital Corp. (applicant), with the Small Business Administration pursuant to 13 CFR 107.102 (1974).

The officers and directors of the applicant are as follows:

Ben D. Johnson, P.O. Box 816, Natchitoches, Louisiana 71457, President, Director.
James S. Dollar, 324 Nelkin Street, Natchitoches, Louisiana 71457, Vice President.
Edward Ward, Jr., P.O. Box 816, Natchitoches, Louisiana 71457, Secretary, Director.
Hydra J. Baptiste, P.O. Box 944, Natchitoches, Louisiana 71457, Treasurer.

The applicant, a Louisiana corporation, with its principal place of business located at 315 North Street, Natchitoches, Louisiana 71457, will begin operations with $500,000 of paid-in capital and paid-in surplus derived from the sale of 1,988 shares of Class A Common Voting Stock to Winnfield Life Insurance Company, 1998 shares of Class A Common Voting Stock and 1,000 shares of Class B Non-Voting stock to Business Venture Resource Corporation (wholly ownd by the Natchitoches Area Action Association, a nonprofit corporation, partially funded by HEW, OEO and the State of Louisiana), 11 shares of Class A Common Stock to Ben D. Johnson, and 1 share each of Class A Common Stock to Messrs. Edward Ward, Jr., James S. Dollar and Hydria J. Baptiste. Mr. Ben D. Johnson owns 95 percent of the voting securities of Winnfield Life Insurance Company.

As a small business investment company under section 301(d) of the Act, the applicant has been organized and chartered solely for the purpose of performing the functions and conducting the activities contemplated under the Small Business Investment Act of 1958, as amended from time to time, and will provide assistance solely to small business concerns which will contribute to a well-balanced national economy by facilitating ownership in such concerns by persons whose participation in the free enterprise system is hampered because of social or economic disadvantages.

Matters involved in SBA's consideration of the applicant include the general business reputation and character of the proposed owners and management, and the probability of successful operation of the applicant under their management, including adequate profitability and financial soundness, in accordance with the Small Business Investment Act and SBA rules and regulations.

Any person may, on or before November 15, 1974, submit to SBA written comments on the proposed applicant. Any such communication should be addressed to the Deputy Associate Administrator for Investment, Small Business Administration, 1441 L Street, NW., Washington, D.C. 20416.

A copy of this notice shall be published in a newspaper of general circulation in Natchitoches, Louisiana.

Dated: October 23, 1974.

JAMES THOMAS PHELAN,
Deputy Associate Administrator for Investment.

[FR Doc. 74-25337 Filed 10-30-74;8:45 am]

OMAHA DISTRICT ADVISORY COUNCIL

Notice of Meeting

The Small Business Administration Omaha District Advisory Council will meet at 9:30 a.m., c.d.t., Thursday, November 14, 1974, at the Yancey Hotel, Grand Island, Nebraska, to discuss such business as may be presented by members, the staff of the Small Business Administration, and others attending. For further information, call or write Rick S. Budd, Small Business Administration,

215 North 17th Street, Omaha, Nebraska 68102, (402) 221–3620.

Dated: October 21, 1974.

JOHN JAMESON,
Director, Office of Advisory Councils, Small Business Administration.

[FR Doc.74–25338 Filed 10–30–74;8:45 am]

DEPARTMENT OF LABOR

Occupational Safety and Health Administration

[V–74–54]

ENGRAVED STATIONERY MANUFACTURERS ASSOCIATION, INC.

Application for Variance and Interim Order; Grant of Interim Order

I. *Notice of application.* Notice is hereby given that Engraved Stationery Manufacturers Association, Inc., 200 East Ontario Street, Chicago, Illinois 60611 has made application pursuant to section 6(b)(6)(A) of the Williams-Steiger Occupational Safety and Health Act of 1970 (84 Stat. 1594; 29 U.S.C. 655), and 29 CFR 1905.10 for a variance, and interim order pending a decision on the application for a variance, from the standards prescribed in 29 CFR 1910.212 (a)(3) Machine Guarding-Point of Operation Guarding.

The addresses of the places of employment that will be affected by the application are as follows:

Dewberry Engraving Company, Highway 280 East at Valley Dale Road, Birmingham, Alabama 35201.
RHG Corporation, dba Western Stationery Engravers, 9640 Telstar Avenue, El Monte, California 91731.
Master Engravers, Inc., 710 N.E. Tillamook Street, Portland, Oregon 97212.
Regen Engraving & Stamping Company, Inc., 47 Ann Street, New York, New York 10038.
Castle Limited, 1000 Goodrich Blvd., Los Angeles, California 90022.
Cleverdon Paper Company, 10311 Gratiot Avenue, Detroit, Michigan 48213.
Dixie Engraving Company, 128 West Bay Street, Savannah, Georgia 31402.
Eccles Engraving Company, 745 Hancock Avenue, Bridgeport, Conn. 06605.
Egbert Fox & Lederer, Inc., 2923 Madison Street, Bellwood, Illinois 60104.
Fine Impressions, Inc., Highway 92 East, Columbus Junction, Iowa 52738.
Freelance Engravers, 641 E. Pine Street (Taft), Orlando, Florida 32809.
Paul Gorman, 711 South Dearborn Street, Chicago, Illinois 60605.
Harris Engraving Company, 913 9th Street NW., Washington, D.C. 20001.
Karr Graphics Corp. of New York, 6 Varick Street, New York, New York 10013.
William J. Kernan & Son Engravers, 18601 Livernois, Detroit, Michigan 48221.
The Marier Engraving Company, 1037 Howard Street, San Francisco, Calif. 94103.
Narup Engraving Company, 350 N. E. 60th Street, Miami, Florida 33137.
National Engraving Company, 1825 East 18th Street, Cleveland, Ohio 44114.
Joseph A. Rueff, Inc., 152 E. 23rd Street, New York, New York 10010.
Schmidt Engraving Company, 1124 Franklin, Waco, Texas 67601.
Southwest Engraving Company, 4248 Forest Park Blvd., St. Louis, Missouri 63108.
Henry Sullivan Engraving Company, 732 N. Milwaukee Avenue, Milwaukee, Wisconsin 53202.
Swanson Engraving, 43½ Hood Terrace, West Haven, Conn. 06516.
Harry E. Swanson Engraving, 1923 East 14th Street, Oakland, Calfiornia 84606.
Vose-Swain Engraving Company, 530 Atlantic Avenue, Boston, Mass. 02210.
Everett Waddey Div. of Litton Industries, 5714 Grove Avenue, Richmond, Virginia 23226.
Wallace Homestead Company, 1912 Grand Avenue, Des Moines, Iowa 50305.
Watkinson & Bournique, Inc., 376 Lafayette Street, New York, New York 10003.
Werner Printing and Engraving Co., 323 West Randolph Street, Chicago, Illinois 60606.
Wiggins & Freund Engraving Company, 4555 West Addison Street, Chicago, Illinois 60641.
Witthans-Die Craft, Inc., 118 South Clinton Street, Chicago, Illinois 60606.
Woodward & Lothrop, Inc., Washington, D.C. 20013.
Bridgeport Engravers Supply Company, 30 Grand Street, Bridgeport, Connecticut 06602.
Brown Company-Eagle-A, Linweave Division, 10 Eagle-A Avenue, Holyoke, Mass. 01040.
Sidney J. Burgoyne & Sons, Inc., 2120 West Alleghany Avenue, Philadelphia, Pa. 19132.
Buzz Sales Company, Inc., Official & Eastgate Roads, P.O. Box 463, Crystal Lake, Illinois 60014.
Crabtree-Vickers, Inc., 120 Charlotte Place, Eaglewood Cliffs, New Jersey 07632.
Crane & Company, Inc., 30 South Street, Dalton, Mass. 01226.
The Cronite Co., Inc., 8706 Kennedy Blvd., North Bergen, New Jersey 07047.
Engravers Ink Company, 19251 Walnut Drive, City of Industry, Calif. 91748.
Rudolph Faust, Inc., 542 South Avenue East, Cranford, New Jersey 07016.
Fox River Paper Company, 401 South Appleton Street, Appleton, Wisconsin 54911.
Southwest Engraving, 1921 E. Washington, Phoenix, Arizona 85034.
Paul Stackler Engravers, 47 Ann Street, New York, New York 10038.
Steelograph Co., One Broadway, New York, New York 10004.
J. P. Stevens Engraving Company, 45 Pryor Place NE., Atlanta, Georgia 30303.
The Superior Engraving Company, 169 A Street, Boston, Mass. 02210.
Superior Engraving Company, Inc., 25 East Huron Street, Buffalo, New York 14203.
S. C. Toof & Company, PO. Box 14607, Memphis, Tenn. 38114.
Tourek Engraving Company, 1449–51 S. 13th Street, Omaha, Nebraska 68108.
Trade Engraving Company, 1015 Sligh Blvd., Orlando, Florida 32806.
Trade Engraving Company, 1376 Jefferson Street, Salt Lake City, Utah 84115.
Gilbert Paper Company, 430 Ahnaip Street, P.O. Box 260, Menasha, Wisconsin 54952.
Graphic-Gaetjens, Inc., 728 North Yale Avenue, Villa Park, Illinois 60181.
Kimberly-Clark Corporation, Neenah Paper Division, Box 211 Neenah, Wisconsin 54956.
Don Lennen Specialities, P.O. Box 98, Coleville, California 96107.
Lindenmeyr Paper Company, 919 Wallace Street, Philadelphia, Pa. 19123.
Old Colony Envelope Company, 94 North Elm Street, Westfield, Mass. 01085.
Rising Paper Company, Park Street, Housatonic, Mass. 01236.
Standard Ink and Color Company, 9 East Wesley Street, So. Hackensack, New Jersey 07606.
Strathmore Paper Company, Front Street, West Springfield, Mass. 01089.
Fred C. Strype, Inc., 60 Glen Avenue, Glen Rock, New Jersey 07452.
Leslie, Semple & Garrison, Inc., 2166 Maxon Road, Schenectady, New York 12308.
H. B. Light Engraving, Inc., 183 St. Paul Street, Rochester, New York 14604.
John A. Lowell Banknote Company, 369 Congress Street, Boston, Mass. 02210.
Manhattan Engraving Company, 1120 SW. 20th Way, Ft. Lauderdale, Florida 33312.
Miller Brothers Engraving Co., Inc., 9700 South Industrial Drive, Bridgeview, Illinois 60455.
Miller-Northern Corp., 320 W. Westfield Avenue, Roselle Park, N.J. 07204.
Modern Engravers, 1512 East Yandell Blvd., El Paso, Texas 79902.
Monarch Services, Inc., 4517 Harford Road, Baltimore, Md. 21214.
John O. Mooney Company, Inc., 699 MacQuesten Parkway, Mount Vernon, New York 10552.
Morgan Engraving Company, 1831 Levee Street, Dallas, Texas 75207.
Mutual Engraving Company, Inc., 492 Hempstead Avenue, W. Hempstead, New York 11552.
Nelson Engravers, 1240 Pine Street, Detroit, Michigan 48201.
Norfolk Engraving Co., Inc., 409 Duke Street, PO. Box 208, Norfolk, Va. 23501.
Nussmeier Engraving Company, 933 Main Street, Evansville, Indiana 47708.
The Palographia Co., Inc., 217 Centre Street, New York, New York 10013.
Mr. Robert M. Peavy, Post Office Box 7548, Station A, San Antonio, Texas 78207.
Charles J. Peck And Associates, Inc., 1540 St. Clair Avenue, Cleveland, Ohio 44114.
The Peck Engraving Company, PO. Box 6296, 1729 E. 22nd Street, Cleveland, Ohio 44101.
Pepperite Engraving, Inc., 321 South Main Street, Memphis, Tenn. 38101.
John H. Harland Company, 655 Lambert Drive, NE., Atlanta, Ga. 30324.
Harper Engraving & Printing Company, 283 East Spring Street, Columbus, Ohio 43215.
Hill Fine Engraving, 5051 Gravois Avenue, St. Louis, Missouri 63116.
Holmes Company, Inc., 2650 Montrose Avenue, Chicago, Illinois 60618.
The Jenner Company, Inc., 815–27 West Market Street, Louisville, Kentucky 40202.
Keller Engraving Company, 1728 S. San Gabriel Blvd., San Gabriel, Calif. 91776.
Kline Engraving Company, Inc., 1302 Throckmorton, Fort Worth, Texas 76102.
L & H Printing Company, 68 South Washington Street, Seattle, Washington 98104.
Legacy Engraving—A Division of Histacount Corp., 178 New Highway, N. Amityville, New York 11701.
Lehman Brothers, Inc., 191 Foster Street, New Haven, Conn. 06511.
Pilla Engraving Company, 230 East 5th Street, St. Paul, Minn. 55101.
A. Pomerantz & Company, 2852 Memphis Street, Philadelphia, Pennsylvania 19134.
Prestige Engraving Company, Inc., 446 Ida, Wichita, Kansas 67211.
Rose Engraving Company, 1435 Fuller Avenue, S.E., Grand Rapids, Michigan 49507.
Schuyler Press, Inc., 1314 Rose Avenue, Ocean, New Jersey 07712.
Schwartz Engraving Company, 140 E. Jefferson Street, Joliet, Illinois 60432.
Siegrist Engraving Company, 924 Oak Street, Kansas City, Missouri 64106.
Slicks Engraving, Inc., 1612 Mishawaka Avenue, South Bend, Indiana 46615.
Southern Engraving Company, 1324 West Clay, P.O. Box 1921, Houston, Texas 77001.
All-State Legal Supply Co., 269 Sheffield Street, Mountainside, N.J. 07092.
Allen & John, Inc., 303 East 4th Street, Los Angeles, California 90013.

American Greetings Corp., 10500 American Road, Cleveland, Ohio 44144.
American Steel Plate Engraving Co., 290 Alpha Drive, Pittsburgh, Pa. 15238.
Anchor Engraving Company, Inc., 55 Vandam Street, New York, New York 10013.
Apex Engraving Company, 216 West Pico Blvd., Los Angeles, California 90015.
Art Point Studios, Inc., 275 Petaluma Avenue, Sebastopol, California 95472.
The Artcraft Co., Inc., 62 Eddy Street, P.O. Box 625, Attleboro, Mass. 02703.
Fine Arts Engraving Company, 5500 W. 31st Street, Chicago, Illinois 60650.
Fine Arts Engravers, 14102 SW. 72nd Street, Portland, Oregon 97223.
The Fowler-Reeg Company, 401 South Main Street, Clawson, Michigan 48017.
Franklin Printing & Engraving Company, 228 Huron Street, Toledo, Ohio 43603.
Gatto Engraving Company, 52 Duane Street, New York, New York 10007.
Gravure Engraving Company, Inc., National Engraving Compay, 7020 Walker Street, Minneapolis, Minn. 55426.
Gross Manufacturing Corporation, 152 Hamilton, Box 743, Toledo, Ohio 43695.
Hampshire, Inc., 603 SW. 1st Avenue, Miami, Florida 33130.
Handford Brown Company, P.O. Box 149, Fort Lee, N.J. 07024.
Autrey Brothers, Inc., 6100 E. 39th Avenue, Denver, Colorado 80207.
The George D. Barnard Co., 3863 Laclede Avenue, St. Louis, Missouri 63108.
Bradley Engraving Company, Inc., 1306 W. Kennedy Blvd., Tampa, Florida, 33606.
Brown Engraving Company, 322 Sixth Avenue South, Nashville, Tenn. 37203.
W. A. Buening & Co., Inc., P.O. Box 3446, 2518 Dunavant Street, Charlotte, N.C. 28203.
Burdge, Inc., 1416 West 7th Street, Los Angeles, Calif. 90017.
Campbell Engraving Company, 1914 South Akard, Dallas, Texas 75215.
Chamberlin-Shirley, Inc., 800 N. Capitol Ave., 2nd Floor, Indianapolis, Indiana 46204.
Columbia Engraving Corporation, 250 Hudson Street, New York, New York 10013.
Copenhaver, Inc., 1518 Connecticut Ave., NW., Washington, D.C. 20036.
Crown Limited, 601 Monterey Pass Road, Monterey Park, Calif. 91754.
Dempsey & Carroll, Inc., 38 East 57th Street, New York, New York 10022.
Die Kraft Engravers, Inc., 900 S. Wabash Avenue, Chicago, Illinois 60605.
Downs, Inc., 229 North Charles Street, Baltimore, Maryland 21201.
H&WM Drew Company of Greater Miami, 306 Bird Road, Coral Gables, Florida 33134.
Joseph Dumont & Company, 93 Nassau Street, New York, New York 10038.
Excelsior Process & Engraving, Inc., 50 Roberts Drive, P.O. Box 917, North Adams, Mass. 01247.
The Finch Engraving Company, 368 Congress Street, Boston, Mass. 02210.
Tobey Fine Papers, Inc., 1424 Talmage Avenue, St. Louis, Missouri 63110.
The Williamhouse Sales Corp., 184 Kent Avenue, Brooklyn, New York 11211.
H. F. Anderson Engraving Company, 311 West 19th Street, Kansas City, Missouri 64108.
Bert Richardson—Master Engravers, P.O. Box 45, Fairhope, Alabama 36532.
Attorneys Printing Supply Company, 120 Second Street, San Francisco, Calif. 94105.
Artistry Engraving & Embossing Co., 210 West Van Buren Street, Chicago, Illinois 60607.
Art-Gravure Studios, 310 Main Street, Cromwell, Conn. 06416.
Felix Birr Engraving Company, 104 East Mason Street, Milwaukee, Wisconsin 54202.
Burckhardt Engraving Co., Inc., 3131 Preston Highway, Louisville, Kentucky 40213.
Burnett Engraving Company, Inc., 1581 Orangethorpe Way, Anaheim, California 92801.
Woodbury & Company, Inc., Chadwick Square, Worcester, Mass. 01606.
Colorflo Leasing, Inc., 200 East Ontario Street, Chicago, Illinois 60611.
Southern-Pabst Engraving Company, 1202 North Flores Street, San Antonio, Texas 76212.
Nu-Art, Inc., 6247 W. 74th Street, Chicago, Illinois 60638.
Nu-Art, Inc., 9200 Gazette Avenue, Chatsworth, California 91311.
Capital City Engraving Company, 1215 H Street, NW., Washington, D.C. 20005.
Spaulding & Company, 939 N. Michigan Avenue, Chicago, Illinois 60611.
Quality Engraving Company, 6446 South Talman Avenue, Chicago, Illinois 60629.
Merrells, Inc., 163 North First Street, Clarksburg, West Virginia 26301.

The applicant certifies that employees who would be affected by the variance have been notified of the application by giving a copy of it to their authorized employee representative, and by posting a copy at all places where notices to employees are normally posted. Employees have also been informed of their right to petition the Assistant Secretary for a hearing.

Regarding the merits of the application, the applicant states that the engraving industry in the United States consists of approximately 450 companies which, on the average, employ less than 20 individuals. These companies operate die-stamping plants and produce commercial and social stationery. The presses which are normally hand fed vary in size but operate on essentially identical principles.

The applicant contends that it is not presently possible to meet the stipulations of § 1910.212(a)(3) which requires the point of operation of machines which expose an employee to injury be guarded.

The applicant states that considerable research has been carried out in an effort to develop both economical automatic feeders and functional guards. Electronic and electro-mechanical guarding devices have been tested and found unsatisfactory. A static guard has also proven inadequate. The applicant contends that to date, no device has been developed which would provide adequate protection and allow the operation in question to continue.

The applicant states that it has established a safety committee which has met with OSHA regional representatives and numerous operators and supervisors of the engraving industry at large in order to define the problems and elicit possible solutions. A research and testing program has been implemented and a news letter routed to all companies involved.

The applicant contends that during the period of development of a functional guard, employee safety has been insured through the implementation of the conditions stated herein.

The applicant has:

1. Instructed all companies concerned as to their rights and responsibilities under the Occupational Safety and Health Act and has provided them with a copy of the applicants guide to said Act.

2. Called upon its New Products and Techniques Committee to revise and update its operating procedures in an effort to eliminate the possibility of an accident during hand feeding.

3. Required that a copy of its revised training manual be made available to each individual involved.

4. Instructed its Education Committee to develop a series of seminars and demonstrations which would acquaint all concerned with the proper set up, feeding and removal procedures.

5. Begun implementation of the seminar program during which each individual is instructed in and required to perform those operations in question. The Education, New Products and Techniques, and OSHA Committees along with Association staff members are conducting these training seminars.

6. Insured that these seminars will continue in the future for the benefit of experienced and new employees alike.

The applicant contends that even though the engraving industry is small in size and limited in resources, compliance should be attained by October 15, 1975.

A copy of the application will be made available for inspection and copying upon request at the Office of Compliance Programming, U.S. Department of Labor, 1726 M Street, NW., Room 210, Washington, D.C. 20210, and at the following Regional and Area Offices:

U.S. Department of Labor
Occupational Safety and Health Administration
Fifth Floor
18 Oliver Street
Boston, Mass. 02110

U.S. Department of Labor
Occupational Safety and Health Administration
1515 Broadway (1 Astor Plaza)
New York, New York 10036

U.S. Department of Labor
Occupational Safety and Health Administration
15220 Gateway Center
3535 Market Street
Philadelphia, Pennsylvania 19104

U.S. Department of Labor
Occupational Safety and Health Administration
1375 Peachtree Street, NE. Suite 587
Atlanta, Georgia 30309

U.S. Department of Labor
Occupational Safety and Health Administration
300 South Wacker Drive—Room 1201
Chicago, Illinois 60606

U.S. Department of Labor
Occupational Safety and Health Administration
7th Floor—Texaco Building
1512 Commerce Street
Dallas, Texas 75201

U.S. Department of Labor
Occupational Safety and Health Administration
911 Walnut Street
Room 3000
Kansas City, Missouri 64106

U.S. Department of Labor
Occupational Safety and Health Administration
Federal Building—Room 15010

1961 Stout Street
Denver, Colorado 80202

U.S. Department of Labor
Occupational Safety and Health Administration
9470 Federal Building
450 Golden Gate Avenue—P.O. Box 36017
San Francisco, California 94102

U.S. Department of Labor
Occupational Safety and Health Administration
506 Second Avenue
1808 Smith Tower Building
Seattle, Washington 98104

U.S. Department of Labor
Occupational Safety and Health Administration
Custom House Building
State Street
Boston, Massachusetts 02109

U.S. Department of Labor
Occupational Safety and Health Administration
Federal Building—Room 617
450 Main Street
Hartford, Connecticut 06103

U.S. Department of Labor
Occupational Safety and Health Administration
U.S. Post Office & Courthouse Bldg.
436 Dwight Street—Room 501
Springfield, Massachusetts 01103

U.S. Department of Labor
Occupational Safety and Health Administration
90 Church Street—Room 1405
New York, New York 10007

U.S. Department of Labor
Occupational Safety and Health Administration
Room 203—Midtown Plaza
700 East Water Street
Syracuse, New York

U.S. Department of Labor
Occupational Safety and Health Administration
Federal Office Building
970 Broad Street—Room 1435C
Newark, New Jersey 07102

U.S. Department of Labor
Occupational Safety and Health Administration
370 Old Country Road
Garden City, Long Island, N.Y. 11530

U.S. Department of Labor
Occupational Safety and Health Administration
William J. Green, Jr., Federal Bldg.
600 Arch Street
Philadelphia, Pennsylvania 19106

U.S. Department of Labor
Occupational Safety and Health Administration
Federal Building—Room 1110–A
31 Hopkins Plaza—Charles Center
Baltimore, Maryland 21201

U.S. Department of Labor
Occupational Safety and Health Administration
Room 802—Jonnet Building
4099 William Penn Highway
Monroeville, Pennsylvania 15146

U.S. Department of Labor
Occupational Safety and Health Administration
Federal Building—Room 8018
400 N. 8th Street, PO. Box 10186
Richmond, Virginia 23240

U.S. Department of Labor
Occupational Safety and Health Administration
Room 204—Bridge Building
3200 E. Oakland Park Boulevard
Fort Lauderdale, Florida 33308

U.S. Department of Labor
Occupational Safety and Health Administration
1600 Hayes Street—Suite 302
Nashville, Tenn. 37203

U.S. Department of Labor
Occupational Safety and Health Administration
Building 10—Suite 33
La Vista Perimeter Park
Tucker, Georgia 30384

U.S. Department of Labor
Occupational Safety and Health Administration
2809 Art Museum Drive—Suite 4
Art Museum Plaza
Jacksonville, Florida 32207

U.S. Department of Labor
Occupational Safety and Health Administration
Federal Office Building—Room 613A
310 New Bern Avenue
Raleigh, North Carolina 27601

U.S. Department of Labor
Occupational Safety and Health Administration
Suite 554–E—600 Federal Place
Louisville, Kentucky 40202

U.S. Department of Labor
Occupational Safety and Health Administration
300 South Wacker Drive—Room 1200
Chicago, Illinois 60606

U.S. Department of Labor
Occupational Safety and Health Administration
847 Federal Office Building
1240 East Ninth Street
Cleveland, Ohio 44199

U.S. Department of Labor
Occupational Safety and Health Administration
360 S. Third Street—Room 109
Columbus, Ohio 43215

U.S. Department of Labor
Occupational Safety and Health Administration
Michigan Theatre Bldg.—Room 626
220 Bagley Avenue
Detroit, Michigan 48226

U.S. Department of Labor
Occupational Safety and Health Administration
Clark Building—Room 400
633 West Wisconsin Avenue
Milwaukee, Wisconsin 53203

U.S. Department of Labor
Occupational Safety and Health Administration
110 South Fourth Street—Room 437
Minneapolis, Minnesota 55401

U.S. Department of Labor
Occupational Safety and Health Administration
U.S. Post Office & Courthouse
Room 423
46 East Ohio Street
Indianapolis, Indiana 46204

U.S. Department of Labor
Occupational Safety and Health Administration
Room 734 Federal Office Bldg.
234 N. Summit Street
Toledo, Ohio 43604

U.S. Department of Labor
Occupational Safety and Health Administration
Adolphus Tower—Suite 1820
1412 Main Street
Dallas, Texas 75202

U.S. Department of Labor
Occupational Safety and Health Administration
2320 La Branch Street—Room 2118
Houston, Texas 77002

U.S. Department of Labor
Occupational Safety and Health Administration
Room 421 Federal Building
1205 Texas Avenue
Lubbock, Texas 79401

U.S. Department of Labor
Occupational Safety and Health Administration
Room 215
1015 Jackson Keller Road
San Antonio, Texas 78213

U.S. Department of Labor
Occupational Safety and Health Administration
1627 Main Street—Room 1100
Kansas City, Missouri 64108

U.S. Department of Labor
Occupational Safety and Health Administration
City National Bank Building—Room 803
Omaha, Nebraska 68102

U.S. Department of Labor
Occupational Safety and Health Administration
Todd Mall, 2047 Canyon Road
Birmingham, Alabama 35216

U.S. Department of Labor
Occupational Safety and Health Administration
Petroleum Building
221 South Broadway Street—Suite 312
Wichita, Kansas 67202

U.S. Department of Labor
Occupational Safety and Health Administration
210 North 12th Boulevard, Room 554
St. Louis, Missouri 63101

U.S. Department of Labor
Occupational Safety and Health Administration
Squire Plaza Building
8527 W. Colfax Avenue
Lakewood, Colorado 80215

U.S. Department of Labor
Occupational Safety and Health Administration
Suite 309—Executive Bldg.
455 East 4th South
Salt Lake City, Utah 84111

U.S. Department of Labor
Occupational Safety and Health Administration
100 McAllister Street—Room 1706
San Francisco, California 94102

U.S. Department of Labor
Occupational Safety and Health Administration
Hartwell Building—Room 401
19 Pine Ave.
Long Beach, California 90802

U.S. Department of Labor
Occupational Safety and Health Administration
Suite 318—Amerco Towers
2721 North Central Avenue
Phoenix, Arizona 85004

U.S. Department of Labor
Occupational Safety and Health Administration
121—107th Street, NE.
Bellevue, Washington 98004

U.S. Department of Labor
Occupational Safety and Health Administration
Room 526 Pittock Block
921 SW. Washington Street
Portland, Oregon 97205

U.S. Department of Labor
Occupational Safety and Health Administration

Commerce Building—Room 600
118 North Royal Street
Mobile, Alabama 36602

U.S. Department of Labor
Occupational Safety and Health Administration
Enterprise Building—Suite 204
6605 Abercorn Street
Savannah, Georgia 31405

U.S. Department of Labor
Occupational Safety and Health Administration
Charleston National Plaza—Suite 1726
700 Virginia Street
Charleston, West Virginia 25301

All interested persons, including employers and employees, who believe they would be affected by the grant or denial of the application for a variance are invited to submit written data, views, and arguments relating to the pertinent application no later than December 2, 1974. In addition, employers and employees who believe they would be affected by a grant or denial of the variance may request a hearing on the application no later than December 2, 1974, in conformity with the requirements of 29 CFR 1905.15. Submission of written comments and requests for a hearing should be in quadruplicate, and must be addressed to the Office of Compliance Programming at the above address.

II. *Interim order.* It appears from the application for a variance and interim order, that an interim order is necessary to prevent undue hardship to the applicant's members and their employees pending a decision on the variance application. Therefore, it is ordered, pursuant to authority in section 6(b)(6)(A) of the Williams-Steiger Occupational Safety and Health Act of 1970, and 29 CFR 1905.10(c) that Engraved Stationery Manufacturers Association, Inc. be, and it is hereby, authorized to use those presses in question provided the safety, research, and informational programs specified in its variance application are adhered to.

Engraved Stationery Manufacturers Association, Inc. shall give notice of this interim order to employees affected thereby, by the same means required to be used to inform them of the application for a variance.

Effective date. This interim order shall be effective as of October 31, 1974, and shall remain in effect until a decision is rendered on the application for a variance.

Signed at Washington, D.C., this 23d day of October 1974.

JOHN STENDER,
Assistant Secretary of Labor.

[FR Doc.74-25359 Filed 10-30-74;8:45 am]

INTERSTATE COMMERCE COMMISSION

[Notice 620]

ASSIGNMENT OF HEARINGS

OCTOBER 25, 1974.

Cases assigned for hearing, postponement, cancellation or oral argument appear below and will be published only once. This list contains prospective assignments only and does not include case 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 136899 Sub-No. 12, Higgins Transportation Ltd., now assigned November 14, 1974, at Denver, Colo., will be held in Room 1415, Bureau of Reformation, Denver Federal Center.

MC 133116 Sub-No. 7 and 9, Frank R. Givigliano Dba Givigliano Transport, now assigned November 18, 1974, at Denver, Colo., will be held in Building 20 "F", Department Naval Building, Denver Federal Center.

MC-C-8331, A & H Truck Line, Inc., Et al.—V—J. W. Ward Transfer Inc., now assigned November 12, 1974, at St. Louis, Mo. will be held in Courtroom 3, Room 505, U.S. Courthouse & Custom House, 1114 Market St.

MC 44735 Sub 13, Kissick Truck Lines, Inc., now assigned November 14, 1974, at St. Louis, Mo., will be held in Courtroom 3, Room 505, U.S. Courthouse & Custom House, 1114 Market St.

MC 139626 Sub 1, Ruse Transfer Company, now assigned November 5, 1974, at Omaha, Nebr., will be held in Room 616, Union Pacific Plaza, 110 N. 14th St.

No. 35794, Northville Dock Pipe Line Corp. and Consolidated Petroleum Terminal, Inc.—Petition for Declaratory Order or Investigation; and No. 35852, Northville Dock Pipe Line Corp., Northville Industries Corp., and Total Resources, Inc.—Investigation of Operations, now being assigned for continued Pre-Hearing Conference on December 18, 1974, and February 7, 1975, at the Offices of the Interstate Commerce Commission, Washington, D.C.

MC 124211 Sub 233, Hilt Truck Line, Inc., now assigned November 6, 1974, at Omaha, Nebr., will be held in Room 616, Union Pacific Plaza, 110 N. 14th St.

[SEAL] ROBERT L. OSWALD,
Secretary.

[FR Doc. 74-25396 Filed 10-30-74;8:45 am]

[Administrative Ruling No. 119]

BUREAU OF OPERATIONS

Commodity Exemptions; List or Status

The purpose of this ruling is to provide a list showing the status of various commodities under the exemption in section 203(b)(6) of the Interstate Commerce Act, as amended by the Transportation Act of 1958. The Bureau opinions in this ruling are tentative and informal and made in the absence of pertinent formal decisions by the Commission or the courts.

This composite commodity list is made up from the following sources:

1. Administrative Ruling No. 107 (49 CFR 1047.25) which the Transportation Act of 1958 incorporated into section 203(b)(6) of the Act, but with certain changes. Listings based on Ruling No. 107 carry the identification: "Law".

2. Administrative Ruling No. 110 which explained the changes in Ruling No. 107 made by the Transportation Act of 1958. Listings taken from Ruling No. 110 carry the identification: "Law-Ruling 110".

3. Commission and court decisions since 1958. These are identified by the designation: "Case No. ____". The title and citation of the decision is shown in the Case List which follows the Commodity List.

4. Informal opinions given by the Bureau of Operations and its predecessor Bureaus in response to inquiries received since 1958. These are identified by the word: "Bureau".

A commodity listed as "Exempt" loses its exempt status whenever it is transported in a vehicle which at the same time is transporting for compensation commodities not within the exemption.

The fact that a particular commodity does not appear in the list does not mean that it is either within or not within the exemption. By analogy it may be possible to form a conclusion as to the status of commodities similar to those listed.

The safety and hours of service regulations of the Federal Highway Administration of the Department of Transportation apply generally to operations conducted under this exemption.

R. D. PFAHLER,
Director.

SECTION 203(b)(6) OF THE INTERSTATE COMMERCE ACT AS AMENDED BY THE TRANPORTATION ACT OF 1958

Nothing in this part, except the provisions of section 204 relative to qualifications and maximum hours of service of employees and safety of operations or standards of equipment shall be construed to include * * * (6) motor vehicles used in carrying property consisting of ordinary livestock, fish (including shell fish), or agricultural (including horticultural) commodities (not including manufactured products thereof), if such motor vehicles are not used in carrying any other property, or passengers, for compensation: *Provided,* That the words "property consisting of ordinary livestock, fish (including shell fish), or agricultural (including horticultural) commodities (not including manufactured products thereof)" as used herein shall include property shown as "Exempt" in the "Commodity List" incorporated in ruling numbered 107, March 19, 1958, Bureau of Motor Carriers, Interstate Commerce Commission, but shall not include property shown therein as "Not Exempt": *Provided further, however,* That notwithstanding the preceding proviso the words "property consisting of ordinary livestock, fish (including shell fish), or agricultural (including horticultural) commodities (not including manufactured products thereof)" shall not be deemed to include frozen fruits, frozen berries, frozen vegetables, cocoa beans, coffee beans, tea, bananas, or hemp, and wool imported from any foreign country, wool tops and noils, or wool waste (carded, spun, woven, or knitted), and shall be deemed to include cooked or uncooked (including breaded) fish or shell fish when frozen or fresh (but not including fish and shell fish

which have been treated for preserving, such as canned, smoked, pickled, spiced, corned, or kippered products);

COMPOSITE COMMODITY LIST OF ADMINISTRATIVE RULING NO. 119

Additives. Ruling No. 107 reflects the policy of allowing minor amounts of additives, since such things as vitamins in milk, seasoning or sweetening in foods, coated Christmas trees, etc. are shown as exempt. Informal rule of thumb is that no more than 5 percent non-exempt additives are allowable.—Bureau

Advertising matter, comprising 20–30 cases transported along with exempt commodities to which it relates, not considered as affecting the exempt nature of shipment.—Bureau

Advertising matter, comprising 20–30 cases transported with 500 cases of tulip bulbs—Exempt—Bureau

Alfalfa, see Feeds

Animal fats—Not exempt—Law

Animals, see Livestock

Bagged commodities—Placing exempt commodities in bags does not affect their exempt status.—Law

Bagging, scrap (worn jute bagging)—Not exempt—Bureau

Bananas—Not exempt—Law—Ruling 110

Bark, see Forest Products

Barley, see Grains

Bees—Exempt—Law

Beeswax crude, in cakes and slabs—Exempt—Law

Beet pulp, see Feeds

Beets, sugar—Exempt—Law

Berries, see Fruits

Birds:
- Canaries and parakeets—Not exempt—Bureau
- Edible, see separate heading: Poultry
- Feathers, see separate heading: Feathers
- Pigeons, racing—Not exempt—Law
- Birdseed, see separate heading: Feeds

Bones, animal—Not exempt—Bureau

Bran, see Feeds

Broom corn, threshed and baled—Exempt—Law

Bulbs, see Horticultural Commodities

Butter—Not exempt—Law

Butermilk—Exempt—Law

Candied apples (fresh apples on a stick dipped in taffy)—Not exempt—Bureau

Casein, derived from milk—Not exempt—Case No. 1

Canned fruits and vegetables—Not exempt—Law

Carnauba wax as imported in slabs or chunks—Not exempt—Law

Castor Beans—Exempt—Law

Castor pomace (cake remaining after extraction of oil from castor beans)—Not exempt—Bureau

Cattle, live, see Livestock

Cattle, slaughtered—Not exempt—Law

Charcoal—Not exempt—Law

Cheese—Not exempt—Law

Cheese, cottage—Not exempt—Law

Cheese, cottage, curd, in bulk—Not exempt—Bureau

Cheese, cream—Not exempt—Law

Chicle (a gum obtained from latex of trees) in form normally shipped, i.e. purified and

Christmas trees, plain, sprayed, or coated—Exempt—Law

Cider, apple, and cider vinegar—Not exempt—Bureau

Citrus fruits, see Fruits

Clay—Not exempt—Bureau

Coal—Not exempt—Law

Cocoa bean shells, in any form—Not exempt—Bureau

Cocoa beans—Not exempt—Law-Ruling 110

Coconut, see Nuts

Coffee beans—Not exempt—Law-Ruling 110

Coffee, roasted—Not exempt—Law

Coffee, instant—Not exempt—Law

Compost, composed of manure and straw sweepings, dried, disintegrated, and decomposed—Exempt—Bureau

Compost, mixture of manure, straw or rice hulls, but *not* sawdust—Exempt—Bureau

Compost, product, a mixture of processed garbage and sewage sludge—Not exempt—Bureau

Compost, mixture of manure and sweepings with water and bacterial agents to hasten fermentation, used as a growth medium for mushrooms—Not exempt—Bureau

Containers, crates, and boxes which have been used in the movement of exempt commodities, which have been reconditioned and sold from stock to new purchasers—Not exempt—Bureau

Containers, crates, and boxes which have been used in the movement of exempt commodities and are being returned for reuse—Exempt—Law

Containers, new, for use in shipping exempt commodities—Not exempt—Law

Copra meal—Not exempt—Law

Corn, see Grain

Corn cobs—Exempt—Law

Corn cobs, ground—Exempt—Law

Corn fodder—Exempt—Law

Cottage cheese, see Cheese

Cotton, carded but not spun, woven or knitted—Exempt—Law

Cotton felt, used in mattresses, etc. consisting of scraps of raw cotton, blended and carded, but not otherwise processed—Exempt—Bureau

Cotton, ginned or unginned—Exempt—Law

Cotton lap (baled cotton, blended, cleaned and formed into rolls preparatory to milling)—Exempt—Bureau

Cotton linters—Exempt—Law

Cotton motes (fibers removed from cotton seed after ginning and removal of linters)—Exempt—Bureau

Cotton waste consisting of bits of string, thread, and yarn—Not exempt—Bureau

Cotton waste consisting of scraps of cotton fibre not spun, woven or knitted—Exempt—Law

Cotton yarn—Not exempt—Law

Cottonseed, whole—Exempt—Law

Cottonseed cake—Not exempt—Law

Cottonseed, dehulled—Exempt—Law

Cottonseed hulls—Exempt—Law

Cottonseed meal—Not exempt—Law

Crates, see Containers

Cream, see Milk

Cream cheese, see Cheese

Dehydrated, see commodity name: Fruits, Vegetables, Eggs, etc.

Diatomaceous earth—Not exempt—Law

Dinners, frozen—Not exempt—Law (But see next two entries)

Dinners, chicken, cooked and frozen—Exempt—Bureau (Based on Case No. 26)

Dinners, seafood, frozen—Exempt—Law—Ruling 110

Dried, see commodity name: Fruits, Vegetables, Eggs, etc.

Eggs:
- Albumen, fresh, liquid—Exempt—Law
- Albumen, fresh, liquid, pasteurized—Exempt—Bureau
- Dried—Exempt—Law
- Frozen—Exempt—Law
- Hard boiled, pickled, packed in vinegar and water with spices—Not exempt—Bureau
- In shell—Exempt—Law
- Liquid, whole or separated—Exempt—Law
- Mixture of 90% powdered and 10% syrup and salt, dried—Not exempt—Bureau
- Oiled—Exempt—Law
- Omelet mix consisting of fresh broken eggs and milk with minute amounts of salt and pepper and seasoning, packaged and frozen—Exempt—Bureau
- Powder, dried—Exempt—Law
- Shelled—Exempt—Law
- Shells, pulverized, for medical use (designated "pure calcium carbonate")—Not exempt—Bureau
- Whites, frozen—Exempt—Bureau
- Whole, with added yolks, dried—Exempt—Bureau
- Whole, frozen with added yolks—Exempt—Bureau
- Whole, frozen, standardized by subtraction of whites—Exempt—Bureau
- Yolks, dried—Exempt—Law
- Yolks, fresh, liquid—Exempt—Law
- Yolks, frozen—Exempt—Bureau
- Yolks, with 10% salt or sugar added—Not exempt—Bureau

Fats, animal—Not exempt—Law

Feathers—Exempt—Law

Feathers, cleaned and ground, not further processed, nothing added (sometimes referred to as "feather meal")—Exempt—Bureau

Feathers, ground, combined with dehydrated poultry offal—Exempt—Bureau

Feeds:
- Alfalfa, dried, chopped, and pressed into cubes and wafers by machine, after dampening with water—Exempt—Bureau
- Alfalfa, dried, etc., as above, but by a steam process—Not exempt—Bureau
- Alfalfa pellets—Not exempt—Law
- Beet pellets—Not exempt—Bureau
- Beet pulp—Not exempt—Law
- Bird gravel—Not exempt—Bureau
- Bird seed, containing milo, millet, wheat chaff, and peanut heart—Exempt—Bureau
- Bird seed bell, seed (millet, wheat, milo, and sunflower seed) mixed with an adhesive, such as corn syrup or wood glue, fitted with a wire hanger, and molded into a bell shape, for feeding wild birds—Exempt—Case No. 19
- Bran shorts—Not exempt—Law
- Corn gluten—Not exempt—Law
- Cottonseed products, see separate heading: Cottonseed
- Distilled corn grain residues, with or without solubles added—Not exempt—Law
- Formulas composed of hominy feed, beet pulp, corn gluten, wheat middlings, cane molasses and minerals—Not exempt—Bureau
- Hamster and gerbil food with 9% soy bean and alfalfa meal added—Not exempt—Bureau
- Hominy feed—Not exempt—Law
- Meal, see separate heading: Meal
- Middlings—Not exempt—Law
- Oat hulls, ground—Exempt—Law
- Parrot food, mixture of exempt commodities—Exempt—Bureau
- Pelletized ground refuse screenings—Not Exempt—Law
- Rice bran—Exempt—Law
- Rice hulls, anhydrous ammonia added providing a 10% protein source as feed—Not exempt—Bureau
- Rice hulls, ground or unground, nothing added—Exempt—Bureau
- Rice mill feed pellets—Status pending—Case No. 32
- Screenings, feed—Exempt—Law
- Soya bean husks—Exempt—Case No. 16
- Wheat bran—Not exempt—Law
- Wheat mixed feed (mixture of coarse outer covering of wheat kernel, wheat germ, wheat flour, and offal of the tail of the mill)—Not exempt—Case No. 2

Fertilizer, commercial—Not exempt—Law

Fibers:
- Abaca (manila hemp), piassava, ixtle, rattan, and palm and grass fibers—Exempt—Case No. 3

Clippings resulting from rope making—Not exempt—Bureau
Coir yarn, made from coconut fibre, is manufactured by spinning—Not exempt—Case No. 3
Flax—Exempt—Law
Hemp—Not exempt—Law-Ruling 110
"Hemp" specifically made not exempt by amendment of Section 203(b)(6), means true hemp (cannabis sativa) or its fiber, and does not embrace similar plants or plant fibers commonly referred to by name. Case No. 3
Jute in bales—Exempt—Law
Jute fabric, product of a textile operation—Not exempt—Bureau
Kapok, in loose bales, not processed beyond separation of fibers from seeds—Exempt—Bureau
Palmleaf, not processed beyond separation from leaf, cleaning, combing, drying and baling—Exempt—Bureau
Ramie—Exempt—Law
Ramie Tops, consisting of long fibers of the ramie plant—Exempt—Bureau
Rayon or synthetic fibers, or mixtures thereof (waste materials or otherwise)—Not exempt—Bureau
Sisal, not being a true hemp—Exempt-See explanation under "Hemp" above
Fish (including shell fish):
General. Frozen, quick frozen, and unfrozen fish and shell fish in the various forms in which it is shipped, such as live fish, fish in the round, beheaded, and gutted fish, filletted fish, beheaded shrimp, and oysters, clams, crabs, and lobsters, with or without shells, including crab meat and lobster meat—Exempt—Law
Breaded, cooked, or uncooked, frozen or fresh—Exempt—Law—Ruling 110; Case No. 24
Cakes, codfish, cooked or uncooked, frozen or fresh—Exempt—Law—Ruling 110; Case No. 24
Canned, as a treatment for preserving—Not exempt—Ruling 110; Case No. 24
Clam juice or broth, cooked or uncooked, frozen or fresh—Exempt—Ruling 110; Case No. 24
Condensed fish solubles (obtained by condensing the aqueous portion of the residue of pressing oil from fish)—Not exempt—Bureau
Cooked or partially cooked fish or shellfish, frozen or fresh—Exempt—Law—Ruling 110; Case No. 24
Crab offal (residue after extraction of meat from crabs including shells, dried and ground)—Exempt—Bureau
Crabmeat, pasteurized, placed in hermetically sealed containers for purpose of preservation—Not exempt—Bureau
Crabmeat, pasteurized, sealed for purposes of cleanliness only, preservation accomplished by refrigeration—Exempt—Bureau.
Croquettes, salmon, cooked or uncooked, frozen or fresh—Exempt—Law—Ruling 110; Case No. 24
Deviled crabs, clams, or lobsters, cooked or uncooked, frozen or fresh—Exempt—Law—Ruling 110; Case No. 24
Dinners, cooked or uncooked, frozen or fresh—Exempt—Law—Ruling 110; Case No. 24
Fish, processed by cleaning, scaling, and adding a small amount of salt—Exempt—Case No. 4
Fish, ground, frozen into blocks—Exempt—Bureau
Fish luncheon meat of smoked ground fish formed into loaves—Not exempt—Bureau
Fish, lightly salted or spiced, requiring refrigeration to retard deterioration—Exempt—Bureau
Fried fish fillets, oysters, or scallops, frozen or fresh—Exempt—Law—Ruling 110; Case No. 24
Frogs, live or dressed—Exempt—Law
Frogs and turtles, placed in formaldehyde to prevent or retard deterioration during transportation (but not as a preservative as that term is normally used) and used in substantially the same manner as live specimens—Exempt—Bureau
Frozen, see General above, and individual listings
Hermetically sealed in containers as a treatment for preserving—Not exempt—Law
Hermetically sealed in containers for cleanliness only, preservation attained by refrigeration—Exempt—Law
Meal—Not exempt—Law
Offal (inedible portions of fish not further processed)—Exempt—Law
Oil from fishes—Not exempt—Law
Preserved, or treated for preserving, such as smoked, salted, pickled, spiced, corned or kippered—Not exempt—Law
Residue remaining after extraction of oil from fish—Not exempt—Bureau
Salmon eggs, brined and packed in salt and formaldehyde solution in vacuum sealed jars—Not exempt—Bureau
Salmon eggs, frozen, not pickled or brined or otherwise treated for preservation—Exempt—Bureau
Salted, as a treatment for preserving—Not Exempt—Law
Scraps, frozen, granulated, and pressed into blocks, for cat food—Exempt—Bureau
Sea lions and walrus—Not exempt—Bureau
Seafood casseroles and dinners of which fish or shellfish is the principal ingredient—Exempt—Bureau
Seal blubber—Not exempt—Bureau
Seal skins—Not exempt—Bureau
Shells of sea creatures, other than those mixed with other refuse as "offal"—Not exempt—Bureau
Shells, oyster, moving to market for use in button making—Not exempt—Law
Shells, oyster, ground—Not exempt—Case No. 28
Shrimp cocktail (shrimp cooked and placed in glass jars with special sauce and seasoning and kept under refrigeration)—Exempt—Bureau
Soup or chowder containing a relatively small proportion of fish or shellfish in proportion to other ingredients which are not within the exemption—Not exempt—Bureau
Stew, consisting of raw oysters or clams, milk and seasoning, frozen but uncooked—Exempt—Law
Sticks, cooked or uncooked, frozen or fresh—Exempt—Law—Ruling 110
Sticks, frozen, cooked, breaded—Exempt—Case No. 5
Tuna Pies, frozen—Exempt—Bureau
Turtles, sea or fresh water—Exempt—Law
Whale meat, fresh—Exempt—Law
Flagstone—Not exempt—Law
Flax fiber, see Fibers
Flaxseed, whole—Exempt—Law
Flaxseed meal—Not exempt—Law
Flies, live sterile screwworm, used in screwworm eradication program—Exempt—Bureau
Flour—Not exempt—Law:
Corn flour, extruded and hammered to a flour consistency—Not exempt—Bureau
Corn meal flour—Not exempt—Bureau
Mustard flour, consisting of seeds ground or milled and bolted—Not exempt—Bureau
Tapioca flour, produced in same manner as wheat flour—Not exempt—Bureau
Flowers and flowers plants, see Horticultural commodities
Fodder, corn and sorghum—Exempt—Law
Forage, see Hay and Feeds
Forest products:
Bark—Exempt—Law
Bark—Boiled to clean and soften—Exempt—Law
Bark, raw, broken up by means of hammermill, or shredded, ground, or crushed, graded, and bagged—Exempt—Bureau
Bark, shredded in its natural state, sprayed with copper based fungicide—Exempt—Bureau
Blankets of pine and spruce boughs—Exempt—Law
Bolts for making shingles—Exempt—Law
Divi and divi pods, natural products of certain trees, not processed—Exempt—Bureau
Excelsior wood: shredded birch bark, not a by-product of sawing, planing or finishing of wood—Exempt—Bureau
Fence pickets, split by hand from bolts, edged and pointed—Not exempt—Bureau
Fence posts and rails, consisting of logs peeled and cut to length, the posts having holes drilled in them for insertion of rails, and the rails being split and sharpened at both ends—Not exempt—Case No. 6
"Firelog": wood shavings, sawdust, low grade petroleum, used in place of firewood—Not exempt—Bureau
Greenery—Exempt—Law
Growing, see separate heading; Horticultural Commodities
Hickory "wheels": short lengths cut from trees or logs—Exempt—Bureau
Hickory meal: sawdust or powdered hickory wood—Not exempt—Bureau
Holly sprigs and cuttings—Exempt—Law
Leaves—Exempt—Law
Leaves, sisal, husks and moisture removed—Exempt—Law
Lignin sulphonate obtained by cooking wood chips in a chemical solution and used as a road binder—Not exempt—Bureau
Logs and pilings impregnated with a preservative, usually creosote—Not exempt—Case No. 7
Mesquite brush, ground, dehydrated and packaged in plastic bags—Exempt—Bureau
Mesquite brush, twigs and debris burned off—Exempt—Law
Mine timbers or cants, comprised of 8 foot lengths of fir, rough-sawn, square cornered—Not exempt—Bureau
Mistletoe—Exempt—Law
Myrobalons, as imported in natural state—Exempt—Law
Palmyra stalk fibers (fronds from palm leaves)—Exempt—Law
Peat moss, dried, shredded, baled—Exempt—Law
Peat or peat moss, in bags or boxes—Exempt—Bureau (See also Case No. 31)
Peat moss flower pots impregnated with wetting agent—Not exempt—Bureau
Peat, for use as an organic fertilizer, wet with water and other solutions, decomposed in a pressure vessel and dried—Not exempt—Case No. 31
Peeler cores, composed of the center portions of logs remaining after plywood is cut therefrom—Exempt—Case No. 30
Pilings, wooden, untreated—Exempt—Case No. 9
Pilings, wooden, impregnated with a preservative, usually creosote—Not exempt—Case No. 7
Pine Cones, leaves, and miniature trees preserved by use of a solution containing calcium chloride—Exempt—Case No. 8

Poles, wooden, untreated—Exempt—Case No. 9
Poles, preassorted, preventative-treated (used by utilities companies, contractors, municipalities, etc.)—Not exempt—Case No. 10
Poles, telephone, not creosoted—Exempt—Law
Railroad ties composed of bolts from felled trees sawed crosswise and peeled or split but not otherwise processed—Exempt—Bureau
Railroad ties, lengths of wood cut to length and sawed lengthwise to size—Not Exempt—Bureau
Resin, crude—Exempt—Law
Resin products, such as turpentine—Not exempt—Law
Roots, natural or dried—Exempt—Law
Sap, maple—Exempt—Law
Sawdust and shavings, regardless of their place of production, the process by which they are created, or their ultimate use—Not exempt—Case No. 11
Sawdust from lumber mills—Not exempt—Law
Shakes and shingles, whether split by hand or by machine—Not exempt—Case No. 12
Shingles—bolts—Exempt—Law
Slabwood produced from sawmill operations—Not exempt—Case No. 13
Spanish moss—Exempt—Law
Sphagnum moss—Exempt—Law
Spices, see separate listing: Spices
Tanbark or tanwood, residue after tanning dye is extracted from bark, roots, or wood by means of extreme pressure and hot water, used as a mulch—Not exempt—Bureau
Tanning extracts (wattle, chestnut, guebracho) produced by leaching bark, clarifying the extract and concentrating it in vacuum evaporators—Not exempt—Bureau
Timber (rough logs or bolts) cut in random lengths, with bark removed—Exempt—Bureau
Trees:
  Christmas, plain, sprayed, or coated—Exempt—Law
  Cut to length, peeled, or split—Exempt—Law
  Growing, see Horticultural commodities
  Sawed into lumber—Not exempt—Law
Trimmings from logs and bolts, except bark—Not exempt—Case No. 11
Valonia, as imported in natural state—Exempt—Law
Wood cut into short crosswise lengths for exempt—Law
Wood cut into short crosswise length for firewood (not sawed lengthwise)—Exempt—Bureau
Wreaths of holly or other natural material with small amount of foundation or decorative material—Exempt—Law

Frogs, see Fish

Frozen, see commodity name: Fruits, Vegetables, Fish, Poultry, etc.

Fruits and Berries:
Apple peels and cores ground, but not otherwise processed—Exempt—Bureau
neutralized—Not exempt—Bureau
Apple pomace (substance remaining after extraction of juice)—Not exempt—Bureau
Apples, fresh, unfrozen, peeled, cored, sliced and dipped in brine solution to retain freshness—Exempt—Bureau
Bagged—Exempt—Law
Bananas, fresh, dried, dehydrated, or frozen—Not exempt—Law-Ruling 110
Blueberries, incidentally frozen while being maintained in low temperature storage, allowed to thaw during transportation—Exempt—Bureau
Canned—Not exempt—Law
Cherries in sulphur dioxide "brine" for purpose of holding them in fresh state until they can be processed for marketing, which processing includes "debrining"—Exempt—Case No. 14
Cherries, maraschino type, resulting from further processing of cherries mentioned just above—Not exempt—Case No. 14
Chopped glazed fruit (similar to that used in fruit cakes)—Not exempt—Bureau
Citrus fruit salad, fresh, chilled—Exempt—Bureau
Citrus fruit sections, fresh, cold-packed or semi-frozen—Exempt—Law
Citrus fruit sections, frozen—Not exempt—Law-Ruling 110
Citrus fruit sections, not frozen, packed with sugar, water, citric acid, and benzoate of soda, additives being 6% to 10% of total—Not exempt—Bureau
Citrus pulp (substance remaining after juice extraction)—Not exempt—Bureau
Color added—Exempt—Law
Cranberries, partially frozen as result of being placed in open boxes in storage under controlled temperatures to insure freshness pending transportation to canneries—Exempt—Bureau
Cranberries, purposely quick-frozen, maintained in a frozen state during transportation—Not exempt—Bureau
Dates, pitted, dried—Exempt—Law
Dehydrated—Exempt—Law
Dried, naturally or artificially—Exempt—Law
Dried, not further processed, placed in sealed packages or receptacles—Exempt—Bureau
Figs, dried, halved or quartered—Exempt—Law
Figs or dates, ground, in paste form, cooked, or with substantial amounts of other substances added—Not exempt—Bureau
Fig paste, consisting of ground figs, either in their natural state or dried—Exempt—Bureau
Frozen—Not exempt—Law-Ruling 110
Frozen (quick-frozen) for the purpose of preservation during transportation—whether shipped under temperature control or not—Not exempt—Bureau
Fruit baskets or gift packages consisting of fresh fruit with 5% or less of jelly in jars and candy—Exempt—Bureau
Fumigated—Exempt—Law
Graded—Exempt—Law
Grape slurry comprised of grapes removed from stems and crushed—Exempt—Bureau
Hulls of oranges after juice extractions—Not exempt—Law
In brine, to retain freshness—Exempt—Law
Juice, orange or other citrus—Not exempt—Law
Juice, fruit, plain or concentrated—Not exempt—Law
Kernels—Exempt—Law
Myrobalan (prune-like tropical fruit) dried, crushed and bagged—Exempt—Bureau
Oiled apples—Exempt—Law
Olives, processed for table use, in brine or not in brine, stuffed or not stuffed, in any type container—Not exempt—Bureau
Orange and lemon peel, dried, prepared from hulls of fruit following juice extraction—Not exempt—Bureau
Peaches, peeled, pitted, and put in cold storage in unsealed containers—Exempt—Law
Pies, frozen—Not exempt—Law
Plantains (considered to be bananas)—Not exempt—Case No. 15
Preserved, such as jam—Not exempt—Law
Purees, strawberry and other, frozen—Not exempt—Law
Quick frozen—Not exempt—Law-Ruling 110
Raisins, seeded or unseeded—Exempt—Law
Raisins, very lightly coated with honey, cinnamon, or sugar—Exempt—Bureau
Raisins, chocolate coated or glaced, thereby preserving and candying them—Not exempt—Bureau
Sliced, frozen—Not exempt—Law-Ruling 110
Strawberries, in syrup and unsealed containers in cold storage—Exempt—Law
Strawberries, in unsealed containers with temperature controlled at 10° or lower—Not exempt—Bureau

Grain:
Artificially dried—Exempt—Law
Barley, brewers' (residuary by-products of the malting process in which barley, steeped and germinated, is mixed with hops and other ingredients and allowed to ferment)—Not exempt—Bureau
Barley, malted (processed only to the extent of soaking in warm water to hasten or induce germination, then drying, and removal of sprouts in some instances)—Exempt—Bureau
Barley, pearled (husked and polished grains)—Exempt—Bureau
Barley, rolled—Exempt—Law
Barley, whole—Exempt—Law
Brewer's grains, wet, by-product of brewing process—Not exempt—Bureau
Corn cob pellets consisting of finely ground cobs with graphite added—Not exempt—Bureau
Corn, cracked—Exempt—Law
Corn, from which oil is extracted, ground and dried to comprise a product known as "brewers corn grits"—Not exempt—Bureau
Corn screenings—Exempt—Bureau
Corn shucks, used as "hot tamale shucks"—Exempt—Bureau
Corn, shelled—Exempt—Law
Corn, whole—Exempt—Law
Cracked wheat (bulgur or bulgar) processed by cooking the grains for purification and preservation, then drying, dehulling and grinding—Not exempt—Bureau
Feeds, see separate heading: Feeds
Hulls and husks, see separate heading: Feeds
Milo maize—Exempt—Law
Oats, crimped or rolled in the same manner as rolled barley—Exempt—Bureau
Oats, whole—Exempt—Law
Oats, whole, crushed and ground, in bags—Exempt—Bureau
Oil, extracted from grain—Not exempt—Law
Popcorn, popped—Not exempt—Law
Popcorn, shelled (unpopped) packaged with cooking fat or oil (one part oil to 2½ parts popcorn)—Not exempt—Bureau
Popcorn, shelled (unpopped), weighing ten or more ounces, accompanied by a separate package of seasoning consisting of salt, monosodium glutamate, butter flavor, cottonseed oil, and artificial color and flavor weighing approximately ¾ ounce—Exempt—Bureau
Popcorn, unpopped, shelled, in sealed or unsealed containers—Exempt—Law
Puffed grains—wheat, rice, millet or corn—produced by application of steam inside air tight tubes, and heat from outside burners, although not fully cooked—Not exempt—Bureau
Rice bran—Exempt—Law
Rice, brewers—Exempt—Law
Rice, clean—Exempt—Law
Rice, ground, not sifted, bolted or graded—Exempt—Bureau
Rice, hull ash (burned hulls of threshed rice)—Not exempt—Bureau
Rice, hulled ("brown rice")—Exempt—Bureau

Rice, long grain, enriched, parboiled, subjected to enough steam pressure to harden kernel and reduce stickiness, but not boiled or precooked—Exempt—Bureau
Rice, milled, fortified with vitamins—Exempt—Bureau
Rice polish—Exempt—Law
Rice, precooked—Not exempt—Law
Rice, whole—Exempt—Law
Rye, whole—Exempt—Law
Sorghum grains, whole—Exempt—Law
Wheat, bulgar, cleaned, cooked under steam pressure, dried, dehulled, ground, graded and bagged—Not exempt—Bureau
Wheat germ—Not exempt—Law
Wheat, new, crushed, uncooked—Exempt—Bureau
Wheat, whole—Exempt—Law
Grass sod—Exempt—Law
Gravel—Not exempt—Law
Greenery, see Forest products
Grinding, without prior or subsequent manufacturing processes does not affect the exempt status of the commodity—Law
Guano, bat (excrement of bats, dried, but not further processed)—Exempt—Bureau
Gums, the exudation of trees and shrubs, such as arabic, ghatti and tragacanth, in natural state or dried, sifted, and ground, but not purified, neutralized or refined—Exempt—Bureau
Hair, alpaca, camel, or goat, clipped from animal—Exempt—Law
Hair, hog or other animal, product of slaughter of animal—Not exempt—Law
Hair, rabbit or vicuna (plucked or clipped from live animal)—Exempt—Bureau
Hay and forage, dried naturally or artificially—Exempt—Law
Hay, chopped—Exempt—Law
Hay, dehydrated—Exempt—Law
Hay, salt (from salt marshes)—Exempt—Law
Hay, see also Feeds
Hay, sweetened with 3% molasses by weight—Not exempt—Law
Hemp, see Fibers
Herbs, see Spices
Hides, green and salted—Not exempt—Law
Honey, in the comb or strained—Exempt—Law
Honey, heat treated to retard granulation—Exempt—Law
Hops—Exempt—Law
Horticultural commodities:
Bulbs—Exempt—Law
Flowers, growing or cut—Exempt—Law
Leaves, natural or dried—Exempt—Law
Nursery stock—Exempt—Law
Plants, vegetables and flower—Exempt—Law
Roots, rhubarb, asparagus, mint, etc.—Exempt—Law
Star flowers—dried, spray painted—Exempt—Bureau
Trees, growing, balled in earth—Exempt—Law
Wreaths, holly or other natural material, with small amount of foundation or decorative material—Exempt—Law
Hulls and husks, see Feeds, Nuts
Humus, of a nature similar to peat moss—Exempt—Law
Ice for cooling subsequent shipments of exempt commodities—Exempt—Law
Ice cream and ice cream mix, see Milk and cream
Imported commodities—Fact of importation does not affect status of otherwise exempt commodities, except that wool imported from any foreign country is not exempt—Law—Ruling 110
Insecticides—Not exempt—Law
Juices, see Fruits
Jute fiber, see Fibers
Kapok, see Fibers
Kelp, dried, ground—Exempt—Law
Latex, see Rubber
Leaves, see Forest products, Horticultural commodities, and Spices
Legume inoculant—Not exempt—Bureau
Licorice paste and powder (prepared from ground licorice root, and used in tobacco and confectionary trades and for medicinal purposes)—Not exempt—Bureau
Licorice roots, spent (by-product or residue remaining after open-vat leaching process used to extract licorice)—Not exempt—Bureau
Livestock:
Exhibit animals such as those of 4–H club members, which though shown for a few days, are chiefly valuable for slaughter—Exempt—Law
Laboratory animals, not domesticated, such as rats, mice, guinea pigs—Not exempt—Bureau
Medical use animals, such as ordinary healthy swine for serum manufacture—Exempt—Law
Monkeys—Not exempt—Law
Ordinary, i.e. all cattle, swine, sheep, goats, horses, and mules, except such as are chiefly valuable for breeding, racing, show purposes, and other special uses—Exempt—Law
Race horses—Not exempt—Law
Registered or purebred cattle for ordinary farm or ranch uses, not chiefly valuable for breeding, race, show, or other special purposes—Exempt—Law
Riding horses, used for personal pleasure riding—Exempt—Bureau
Rodeo animals (bucking horses, cow ponies, parade horses, pick-up horses, Brahma bulls, steers, calves, buffalo)—Not Exempt—Bureau
Show horses—Not exempt—Law
Zoo animals—Not exempt—Law
Limestone, agricultural—Not exempt—Law
Linseed meal, see Meal
Lumber, rough sawed or planed—Not exempt—Law
Manure, in natural state—Exempt—Law
Manure, dried or dehydrated, bagged—Exempt—Law
Manure to which sand is added as conditioning ingredient, equivalent to 3% of the total mixture—Exempt—Bureau
Manure to which is added substantial amounts of biological soil organisms and pulverized granite, fermented and dehydrated—Not exempt—Bureau
Manure, fermented, with additives such as yeast and molds, producing a rich liquor which in water solution is used for soil enrichment—Not exempt—Bureau
Manure, paunch (cud of animal's rumen) product of slaughter—Not exempt—Bureau
Maple sap—Exempt—Law
Maple syrup—Not exempt—Law
Meal, alfalfa—Not exempt—Law
Meal, copra—Not exempt—Law
Meal, cottonseed—Not exempt—Law
Meal, fish—Not exempt—Law
Meal, flaxseed—Not exempt—Law
Meal, linseed—Not exempt—Law
Meal, peanut—Not exempt—Law
Meal, soybean—Not exempt—Law
Meat and meat products:
Beef dinners, frozen—Not exempt—Bureau
Fresh, frozen or canned—Not exempt—Law
Meat pies, frozen—Not exempt—Bureau
Meat of seals, sea lions and walrus—Not exempt—Bureau
Scrap bones and meat, refuse from packing houses—Not exempt—Bureau
Milk and Cream:
Anhydrous milk fat made by a continuous separation process directly from milk or cream in the same manner as nonfat dried milk solids—Exempt—Bureau
Butterfat, isex, Gold label (trade name) consisting of over 50% sugar and 2% water and 44% butterfat—Not exempt—Bureau
Buttermilk—Exempt—Law
Buttermix/condensed cream, consisting of 45% butter fat 30% sugar and 25% skimmed milk solids—Not exempt—Bureau
Casein, produced commercially through specialized processes—Not exempt—Case No. 1
Cheese, see that main heading
Concentrate, pasteurized and homogenized, with ⅔ of the water removed—Exempt—Bureau
Concentrate (mixture of fresh cream with skim milk from which a portion of water is removed)—Exempt—Bureau
Concentrate, consisting of fresh whole milk from which a portion of the water is removed to which no substantial amount of non-exempt substance is added—Exempt—Bureau
Condensed—Not exempt—Law
"Culturemate": non-fat dry milk powder, 10% dry phosphate salts, dry process extract, small amounts of dextrose and whey—Not exempt—Case No. 29
Dry milk solids (essentially the same as powdered milk)—Exempt—Case No. 1
Evaporated milk, in sealed cans—Not exempt—Bureau
Frozen—Exempt—Law
Homogenized—Exempt—Law
Ice cream mix (blend of milk, dried skim milk and sugar)—Not exempt—Bureau
Lactose: milk sugar, traces of protein and ash, made by condensing sweet cheese whey, crystalizing by cooking, then spinning, drying and bagging—Exempt—Case No. 29
Milk "replacer" containing 10% animal fat—Not exempt—Bureau
Milk "replacer" (blend of 98% ingredients themselves "exempt" commodities and 2% dietary supplements and flavoring ingredients, not otherwise processed)—Exempt—Bureau
Milk "replacer" (Calf Pab), containing at least 20 nonexempt ingredients (no percentages shown)—Not exempt—Bureau
Milk shake mix, composed of powdered milk with substantial amounts of sweetening and flavoring added—Not exempt—Bureau
Pasteurized—Exempt—Law
Powdered—Exempt—Law
Raw—Exempt—Law
Raw milk with coloring added to indicate it has been found unfit for human consumption—Exempt—Bureau
Skim—Exempt—Law
Skim, dried—Exempt—Bureau
Skim, with two-thirds of water removed, in bulk or unsealed containers—Exempt—Law
Standardized—Exempt—Law
Sterilized in hermetically sealed cans—Not exempt—Law
Vitamin "A"—Exempt—Law
Whey, see that main heading
Whipped cream, frozen, containing only exempt dairy products, which is mechanically processed into that form—Exempt—Bureau
Whole milk with moisture content removed and nothing added—Exempt—Bureau
Yogurt, plain or flavored—Not exempt—Bureau
Milo, see Grains
Mohair, raw, cleaned, or scoured—Exempt—Law
Molasses—Not exempt—Law
Moss, see Forest products
Mushrooms, fresh—Exempt—Law
Nursery stock, see Horticultural commodities
Nutria carcasses, ground, for use as mink feed—Not exempt—Bureau

Nutria (or coypu), skinned, whole or chopped—Not exempt—Bureau
Nutria and rat carcasses, whole, frozen or unfrozen—Not exempt—Bureau
Nuts:
Blanched (placed in water hot enough to soften the skins and facilitate removal of kernel, but not sufficient to kill the enzymes)—Exempt—Bureau
Cashews, roasted or cooked—Not exempt—Bureau
Cashews, scorched (not roasted or cooked, but darkened in color unintentionally by overheating during shelling process)—Exempt—Bureau
Coconut, dried, shredded, flaked, or prepared by thread mill or devil mill to produce thread-like particles or granules, not further processed—Exempt—Bureau
Coconut meal, see separate heading: Copra meal
Macadamia nuts—Exempt—Bureau
Peanut meal—Not exempt—Law
Peanut shells, ground—Exempt—Law
Peanuts, roasted and salted in the shell—Not exempt—Bureau
Pistachio, shells colored with food coloring but not otherwise processed—Exempt—Bureau
Raw, shelled or unshelled—Exempt—Law
Roasted or boiled—Not exempt—Law
Shelled, raw—Exempt—Law
Shelled, salted (not roasted or otherwise similarly processed)—Exempt—Bureau
Shelled, sprayed or washed with preservative but not candied or flavored—Exempt—Bureau
Shells—Exempt—Law
Shells, ground peanut—Exempt—Law
Shells, peanut, pelletized, comprised of hulls or shells ground and formed into pellets by application of pressure with steam as binder (similar to production of alfalfa pellets)—Not exempt—Bureau
Shells, pecan, ground—Exempt—Case No. 17
Shells, pecan, mixed with chemicals equivalent to 10% of the total mixture—Not exempt—Bureau
Unshelled, raw—Exempt—Law
Oats, see Grains
Offal, consisting of blood, intestines, viscera, etc., by-product of the slaughtering of animals—Not exempt—Bureau
Oil, mint—Not exempt—Law
Oil, extracted from vegetables, grain, seed, fish, or other commodity—Not exempt—Law
Olives, see Fruits and Berries
Packaged commodities—Packaging exempt commodities does not affect their exempt status—Law
Peanuts, see Nuts
Peat moss, see Forest products
Pelletized feeds, see Feeds
Pelts—Not exempt—Law
Pies, frozen—Not exempt—Law
Pigeons, racing, see Birds
Plants, vegetable or flower, see Horticultural commodities
Poles, see Forest products
Popcorn, see Grains
Potash—Not exempt—Bureau
Poultry and Poultry Products:
Additives, such as injected butter, gravy, seasoning, etc., sold in or along with uncooked poultry, do not void the exempt if not in excess of 5% by weight—Bureau
Blood of poultry and rabbits from which corpuscles have been removed by centrifugal force (processing by a machine similar to a cream separator)—Exempt—Bureau
Broth, dehydrated by spray-drying into a powder—Not exempt—Case No. 25
Carcasses, raw, in marble-size chunks—Exempt—Bureau
Cut up, raw—Exempt—Bureau
Cut-up, precooked or cooked; same, breaded and/or battered; same, marinated, breaded and/or battered; all frozen or refrigerated—Exempt—Case No. 26
Deboned, cooked or uncooked, fresh or frozen, in rolls or diced—Exempt—Bureau
Dehydrated, chunked, process includes boiling, grinding, and drying—Not exempt—Case No. 25
Dinners, cooked and frozen—Exempt—Bureau; see also separate heading: Dinners
Dressed, fresh or frozen—Exempt—Law
Fat, as removed from poultry, not cooked—Exempt—Bureau
Fat, skimmed from broth, plain or reduced to powder by spray-drying—Not exempt—Case No. 25
Feathers—Exempt—Law
Frozen—Exempt—Law
Live—Exempt—Law
Offal, including blood (natural by-products of the killing and processing of poultry for market)—Exempt—Case No. 27
Picked—Exempt—Law
Pies, cooked, frozen or unfrozen—Not exempt—Bureau
Powdered, process includes boiling, fine grinding, and spray-drying—Not exempt—Case No. 25
Rolled in batter but uncooked—Exempt—Bureau
Rolls, containing sectioned and deboned poultry, cooked—Exempt—Bureau
Sticks, cooked—Exempt—Bureau
Stuffed and frozen—Exempt—Law
Stuffing, in plastic bags, packed with but not in bird—Exempt—Bureau
Pulp, beet—Not exempt—Law
Pulp, sugarcane—Not exempt—Law
Purees, see Fruits
Rabbits, dressed—Exempt—Law
Rabbits, wild, skinned—Not exempt—Bureau
Raisins, see Fruits
Ramie Fiber, see Fibers
Residue, (foots or sediments) remaining after removal of oil from various commodities—Not exempt—Bureau
Resin, see Forest products
Rice, see Grains
Rock—Not exempt—Law
Roots, see Forest products, Horticultural commodities, Spices and herbs
Rubber, crude, in bales—Not exempt—Law
Rubber, latex, natural, liquid, from which water has been extracted and to which ammonia has been added—Not exempt—Law
Rye, see Grains
Sand—Not exempt—Law
Sap, see Forest products
Sawdust, see Forest Products
Sea Creatures, see Fish
Seasoning or salt, added to a commodity within the exemption in insignificant amounts, not considered to affect exempt status of commodity—Bureau
Seaweed, dried, ground—Exempt—Law
Seeds:
Anise, not subject to a manufacturing process—Exempt—Bureau
Bird seed, see separate heading: Feeds
Cotton, see separate heading: Cottonseed
Deawned—Exempt—Law
Flax, see separate heading: Flaxseed
Grass seed—Exempt—Bureau
Grass seed, packaged in individual boxes and bags—Exempt—Bureau
Hybrid seed corn—Exempt—Bureau
Inoculated—Exempt—Law
Meal made from seeds, see Meal
Natural—Exempt—Law
Oil extracted from seeds—Not exempt—Law
Packets or boxes of seeds in display racks—Exempt—Law
Scarified—Exempt—Law
Screened or sized—Exempt—Law
Seed kits, flower or vegetable consisting of seeds, soil substitutes, and plant food, in growing tray (punch and grow kits)—Not exempt—Bureau
Sesame seeds in hulls, bagged—Exempt—Bureau
Sesame seeds, cleaned and dehulled by mechanical process—Exempt—Bureau
Siftings and screenings consisting of residue from sieving of seeds (not further processed)—Exempt—Bureau
Soybean seeds, in bags to which are attached a small container of inoculant—Exempt—Bureau
Spice, see Spices
Sprayed for disease control—Exempt—Law
Sunflower seed hulls, lubricated by spraying with hot water to increase density, formed into loose, crumbling pellets—Exempt—Bureau
Tamarind, ground, comprised of seeds removed from pods without boiling, cooking, or the like, and processed only by cleaning and grinding—Exempt—Bureau
Used as seasonings, not subject to a manufacturing process—Exempt—Bureau
Shells, see Cocoa bean, Eggs, Fish, Nuts
Shingle bolts, see Forest Products
Skins, animal—Not exempt—Law
Skins, seal (see mammal hides)—Not exempt—Bureau
Sliced, see commodity name: Fruits, Vegetables, etc.
Sludge, dried sewage—Not exempt—Bureau
Soil, potting—Not exempt—Law
Soil, potting or African Violet Mix consisting of 90% peat, 8% sand and 2% vermiculite—Not exempt—Bureau
Soil, top—Not exempt—Law
Sorghum fodder—Exempt—Law
Sorghum grains—Exempt—Law
Soup, frozen—Not exempt—Law
Spanish moss, as gathered from trees—Exempt—Bureau
Spices and Herbs:
Angelica root—Exempt—Bureau
Chicory root, natural or dried—Exempt—Bureau
Chili powder, consisting of dried, ground chili pepper pods—Exempt—Bureau
Chili powder (mixture of ground peppers, spices and herbs, and a small amount of salt)—Exempt—Bureau
Cumin seed—Exempt—Bureau
Deer, (or deer's) tongue leaves, natural, dried, or processed in a manner similar to that undergone by redried, tobacco leaf—Exempt—Bureau
Ground, but not further processed—Exempt—Law
Paprika, ground—Exempt—Case No. 20
Pepper, ground, not further processed—Exempt—Bureau
Raw, unground spices—Exempt—Case No. 20
Reconditioned spices, ground (screened for removal of impurities but not further processed)—Exempt—Bureau
Seeds, see also that main heading
Sweet basil leaves, dried and separated from stems—Exempt—Bureau
Unground, whether seeds, berries, leaves, bark or roots—Exempt—Law
Stone, natural, marble or granite—Not exempt—Bureau
Stover—Exempt—Law
Straw—Exempt—Law
Sugar—Not exempt—Law
Sugar beets—Exempt—Law
Sugar cane—Exempt—Law
Sugar cane pulp—Not exempt—Law
Sugar, raw—Not exempt—Law
Syrup, cane—Not exempt—Law
Syrup, maple—Not exempt—Law
Tankage, consisting of offal from slaughtered animals—Not exempt—Bureau

Tea—Not exempt—Law-Ruling 110
Telephone poles, see Forest products
Textile waste, see Cotton waste
Tobacco:
Binder tobacco, composed of adhesive materials added to pulverized tobacco, the resultant mixture formed into flat sheets (similar to homogenized tobacco)—Not exempt—Bureau
Chopped leaf—Exempt—Law
Cigars and cigarettes—Not exempt—Law
Fragments, siftings and dust resulting from processes which produce tobacco items within the exemption (i.e. chopped tobacco leaf, redried leaf, etc.); also that which becomes unusable during preliminary handling prior to the manufacture of non-exempt tobacco items—Exempt—Bureau
Homogenized—Not exempt—Law
Leaf—Exempt—Law
Redried leaf—Exempt—Law
Smoking—Not exempt—Law
Stem meal—Not exempt—Bureau
Stemmed leaf—Exempt—Law
Stems—Exempt—Law
Tobacco made of ground-up scraps, considered a form of homogenized tobacco—Not exempt—Law
Topsoil—Not exempt—Law
Trees, see Forest products
Turtles, see Fish
Vegetables:
Not exempt—Bureau
Beans, dried artificially and packed in small container—Exempt—Law
Cabbage rolls (heads of cabbage pickled in water and salt after which the leaves are cut off and stuffed with a tomato and whole pepper, in jars with juice of pickled cabbage)—Not exempt—Case No. 18
Candied sweet potatoes, frozen—Not exempt—Law
Canned—Not exempt—Law
Cauliflower, cured in salt brine, shipped in open unsealed containers—Exempt—Case No. 21
Cooked—Not exempt—Law
Cooked in water or steam for a period longer than that necessary for the inactivation of the enzymes, or by immersion in oil or fat—Not exempt—Case No. 22
Cucumbers and other vegetables processed into pickles by the ordinary means—Not exempt—Bureau
Cucumbers and tomatoes, barrel-cured into kosher pickles (fresh cucumbers or tomatoes kept in barrel overnight with water, garlic, salt, spices and seasonings, then placed in jars and kept under refrigeration)—Not exempt—Case No. 18
Cucumber delight (sliced cucumbers with onions, peppers, sugar and salt, in jars or barrels with juices)—Not exempt—Case No. 18
Cucumbers, salt cured—Exempt—Law
Cured—Exempt—Law
Cut up, fresh, in cellophane bags—Exempt—Law
Dried, naturally or artificially—Exempt—Law
Dehydrated—Exempt—Law
French fried onion rings—Not exempt—Case No. 22
French fried potatoes—Not exempt—Law
Frozen—Not exempt—Law-Ruling 110
Garlic paste, made from fresh crushed garlic cloves heated only enough to deactivate the enzymes, small percentage of preservative added—Exempt—Bureau
Garlic powder—Exempt—Law
Graded—Exempt—Law
Mushrooms (considered vegetables for purposes of Section 203(b)(6)), frozen—Not exempt—Bureau; Freeze dried (frozen, then thawed, then dehydrated)—Exempt—Bureau
Oil, extracted from vegetables—Not exempt—Law
Onion chips and flakes, dried—Exempt—Law
Onion powder—Exempt—Law
Onion powder, made from onions sauteed in oil and then powdered or dehydrated—Not exempt—Bureau
Onion rings, frozen, shipped with frozen fish dinners of which they are intended to be a part—Exempt—Bureau
Onion, cured in salt brine, shipped in open unsealed containers—Exempt—Case No. 21
Peas, split—Exempt—Law
Peeled, uncooked—Exempt—Law
Pepper delight (peppers with vinegar, salt and sugar)—Not exempt—Case No. 18
Pepper hulls, cured in salt brine, shipped in open unsealed containers—Exempt—Case No. 21
Peppers and kraut, stuffed (whole peppers filled with sauerkraut in jars with natural sauerkraut juice)—Not exempt—Case No. 18
Pickled—Not exempt—Case No. 21
Potato by-product made from raw rejects, peeled and washed in caustic solution and hot water, dewatered, dried and ground—Exempt—Bureau
Potato by-product, consisting of mashed potatoes recovered from drying machines or gathered as spillage from floor during latter stages of processing of instant mashed potatoes—Not exempt—Bureau
Potato flakes (cooked and dehydrated flakes of potato)—Not exempt—Bureau
Potatoes, candied (sweet), whipped, rissole, or puff—No exempt—Case No. 22
Potatoes, peeled, sliced, blanched or dipped in preservative solution, but not cooked or otherwise processed—Exempt—Bureau
Potatoes, peeled and scalded or blanched (not subjected to a greater degree of heat than that necessary to inactivate enzymes)—Exempt—Bureau
Potatoes, powdered, prepared from potatoes, washed, cooked, peeled, with moisture removed—Not exempt—Bureau
Powder, onion and garlic—Exempt—Law
Precooked, pouch-packed, with or without sauce—Not exempt—Case No. 22
Products, the ingredients of which include vegetable matter combined with other commodities—Not exempt—Case No. 22
Quick frozen—Not exempt—Law-Ruling 110
Romanian kraut (shredded cabbage with juice consisting of water, sugar, celery seed and fresh peppers)—Not exempt—Case No. 18
Sauerkraut, pickled by keeping shredded cabbage in a barrel for 36–40 hours, thence in cold storage for about 36 hours, then packed in jars with water, sugar, and benzoate of soda (requires refrigeration)—Not exempt—Case No. 18
Sauerkraut, uncooked, pickled, in sealed plastic containers or sealed wooden barrels—Not exempt—Bureau
Shelled—Exempt—Law
Soup, frozen—Not exempt—Law
Soybean meal—Not exempt—Law
Tomato juice—Not exempt—Bureau
Tomato paste, consisting of tomatoes heated to 190°—Not exempt—Bureau
Tomato pomace (residue remaining after juice extraction)—Not exempt—Bureau
Tomato powder, dehydrated without cooking, (not the residue left after juice extraction)—Exempt—Bureau
Tomatoes, in salt brine, to preserve freshness while in transit—Exempt—Case No. 21
Washed, fresh, in cellophane bags—Exempt—Law
Water, and distilled water—Not exempt—Bureau
Wax, beeswax, crude, in cakes and slabs—Exempt—Law
Wax, carnauba, as imported in slabs and chunks—Not exempt—Law
Wax, crude candelilla, boiled in water to which some acid is added, purpose of which is not to change the wax in any way but to remove the wax scales from the leaves of the plant on which it forms, and the resulting residue boiled again to remove excess moisture and debris—Exempt—Bureau
Whale meat, see Fish
Wheat, see Grains
Wheat products, see Feeds, Flour
Whey, powdered or dried—Exempt—Case No. 23
Whey lactose—Exempt—Case No. 29
Whey powder—produced by separating liquid whey, removing butter fat, drying, steam rolling, cutting, bagging for further drying, grinding and packaging—Exempt—Bureau
Wood, see Forest products
Wool:
Cleaned and scoured after being imported—Not exempt—Bureau
Grease, as obtained from cleaning or scouring process—Exempt—Law
Imported from any foreign country—Not exempt—Law—Ruling 110
Mixture of blend of imported and domestic wool—Not exempt—Bureau
Pulled wool (wool removed from hides after slaughter)—Not exempt—Bureau
Raw, cleaned or scoured, but not including wool imported from any foreign country—Exempt—Law—Ruling 110
Scoured, origin unknown—Not exempt—Bureau
Tags of domestic wool and mohair (matted and ragged locks as shorn)—Exempt—Bureau
Waste (carded, spun, woven, or knitted)—Not exempt—Law—Ruling 110
Yarn—Not exempt—Law
Wreaths, see Forest products
Worms, blood (cultivated in a "farming" type operation in marshy soil)—Exempt—Bureau
Worms, sea, live (gathered from mud flats, for use as bait)—Exempt—Bureau
Yeast, brewers' residual, or "bottom yeast" (substance which settles to bottom of vat during fermentation of beer or liquors)—Not exempt—Bureau
Zoo animals—Not exempt—Law

CASE LIST

ADMINISTRATIVE RULING NO. 119

Case No.

1—Cossitt Motor Express Inc.—Powdered Milk and Casein, 96 M.C.C. 557.

2—Sturgeon and Meeker, Extension—Wheat Bran, 84 M.C.C. 655.

3—Atcheson, T. & S.F. Ry. Co., Petition—103 M.C.C. 364.

4—Refrigerated Dispatch Ltd., Inc.—Common Carrier Application, 81 M.C.C. 429.

5—Phillips—Common Carrier Application, 82 M.C.C. 528.

6—Fred C. Burns, Extension—Alexandria, Va., MC–111875 Sub 8, decided Oct. 27, 1960 (not printed).

7—Holt, Extension—Pilings, 77 M.C.C. 141.

8—Poole, Extension—Calcium Chloride, 83 M.C.C. 522.

9—Edgar H. Allen & Son, Inc., Extension—Old Bridge, N.J., 98 M.C.C. 131.

10—Chancey Bros. Truck Line, Extension—Lumber, 73 M.C.C. 85.

11—Determination of Commodity Status—Petition, 113 M.C.C. 6.

12—Everett—Investigation of Operation, 88 M.C.C. 784.

13—Miller's Motor Freight, Inc., MC–41915

Sub 26, decided June 20, 1962 (not printed).

14—Maxwell Co., Extension—Cherries in Brine, 100 M.C.C. 10.

15—Holland Highway Express, Inc., Extension—Plantains, 86 M.C.C. 93.

16—Producers Transport, Inc., Extension—Soya Bean Husks, 103 M.C.C. 691.

17—Kinner—Common Carrier Application, 99 M.C.C. 748.

18—Seashore Food Products, Inc.—Declaratory Order, 95 M.C.C. 546.

19—Petition for Declaratory Order—Wild Birdseed, 110 M.C.C. 406.

20—Acme Carriers, Inc., Common Carrier Application, 74 M.C.C. 797.

21—Hadder Trucking Co., Inc., Extension—Commodities in Brine, 79 M.C.C. 449.

22—Frozen Cooked Vegetables—Status, 81 M.C.C. 649.

23—Petition of Ida-Cal Freight Lines, Inc., MC-C-3557, Order of August 29, 1962 (not printed).

24—Hughes—"Grandfather" Application, 89 M.C.C. 471, 484-486.

25—Henningsen Foods, Inc., Petition, 106 M.C.C. 286.

26—Pillsbury Co. et al., v. U.S. et al., 409 US 808 reversing 113 M.C.C. 225.

27—Labertew Trucking, Inc., Extension—Poultry Offal, 96 M.C.C. 370.

28—Grant's Trucking Co., Petition—Oyster Shells, 118 M.C.C. 892.

29—I.C.C. v. Schaetzel, 339 F. Supp. 1345 (1972).

30—Forest Transport Corp., MC 138702 sub 2 decided April 8, 1974.

31—Anderson Peat Co., Petition, 119 M.C.C. 494.

32—Arkansas Rice Growers Coop. Assn., Petition, MC-C-7949—Initial decision served January 11, 1974; final report pending

[SEAL] ROBERT L. OSWALD, *Secretary.*

[FR Doc.74-25374 Filed 10-30-74;8:45 am]

FILING OF MOTOR CARRIER INTRASTATE APPLICATIONS

OCTOBER 25, 1974.

The following applications for motor common carrier authority to operate in intrastate commerce seek concurrent motor carrier authorization in interstate or foreign commerce within the limits of the intrastate authority sought, pursuant to section 206(a)(6) of the Interstate Commerce Act, as amended October 15, 1962. These applications are governed by § 1.245 of the Commission's rules of practice, published in the FEDERAL REGISTER, issue of April 11, 1963, page 3533, which provides, among other things, that protests and requests for information concerning the time and place of State Commission hearings or other proceedings, any subsequent changes therein, any other related matters shall be directed to the State Commission with which the application is filed and shall *not* be addressed to or filed with the Interstate Commerce Commission.

California Docket No. 55244, filed October 10, 1974. Applicant: CITY FREIGHT LINES, 13901 Mica Street, Santa Fe Springs, Calif. 90670. Applicant's representative: Carl H. Fritze, 1545 Wilshire Boulevard, Los Angeles, Calif. 90017. Certificate of public convenience and necessity sought to operate a freight service as follows: Transportation of general commodities, between Los Angeles, California, and Boron, California, serving all intermediate points and all points laterally within ten miles of California Highway 14 between its junction with Interstate Highway 5 near San Fernando and Rosamond, unnumbered county road between its junction with California Highway 14 at Rosamond and its junction with California Highway 58 near North Edwards, and California Highway 58 between its junction with unnumbered county road near North Edwards and Boron. Applicant shall not transport any shipments of: (1) Used household goods and personal effects not packed in accordance with the crated property requirements set forth in paragraph (d) of Item No. 10-C of Minimum Rate Tariff No. 4-A. (2) Automobiles, trucks, and buses, viz.: New and used, finished or unfinished passenger automobiles (including jeeps), ambulances, hearses, and taxis; freight automobiles, automobile chassis, trucks, truck chassis, truck trailers, trucks and trailers combined, buses and bus chassis. (3) Livestock, viz.: Bucks, bulls, calves, cattle, cows, dairy cattle, ewes, goats, hogs, horses, kids, lambs, oxen, pigs, sheep, sheep camp outfits, sows, steers, stags, or swine. (4) Commodities requiring the use of special refrigeration or temperature control in specially designed and constructed refrigerator equipment. (5) Liquids, compressed gases, commodiites in semiplastic form, and commodities in suspension in liquids in bulk, in tank trucks, tank trailers, tank semitrailers, or a combination of such highway vehicles. (6) Commodities when transported in bulk in dump trucks or in hopper-type trucks. (7) Commodities when transported in motor vehicles equipped for mechanical mixing in transit. Intrastate, interstate, and foreign commerce authority sought.

HEARING: Date, time and place not shown. Requests for procedural information should be addressed to the California Public Utilities Commission, State Building, Civic Center, 455 Golden Gate Avenue, San Francisco, Calif. 94102, and should not be directed to the Interstate Commerce Commission.

Illinois Docket No. MC 4161 (Sub-No. 6), filed October 15, 1974. Applicant: LINCOLN TRANSFER COMPANY, INCORPORATED, 305 South Main Street, Lincoln, Ill. 62656. Applicant's representative: Robert T. Lawley, 300 Reisch Bldg., Springfield, Ill. 62701. Certificate of public convenience and necessity sought to operate a freight service as follows: Transportation of Commodities general (except household goods, explosives and commodities in bulk), between Brimfield, Ill., on the one hand, and, on the other, points in the State of Illinois; restricted to transportation of commodities originating at or destined to the plant-site and facilities of Kress Corporation at Brimfield, Ill. Intrastate, interstate and foreign commerce authority sought.

HEARING: December 20, 1974, in the offices of the Illinois Commerce Commission, 527 East Capitol Avenue, Leland Building, Springfield, Ill., at 10:00 a.m. Requests for procedural information should be addressed to the Illinois Commerce Commission, Leland Building, 527 East Capitol Avenue, Springfield, Ill. 62706, and should not be directed to the Interstate Commerce Commission.

By the Commission.

[SEAL] ROBERT L. OSWALD, *Secretary.*

[FR Doc. 74-25375 Filed 10-30-74;8:45 am]

FOURTH SECTION APPLICATIONS FOR RELIEF

OCTOBER 25, 1974.

An application, as summarized below, has been filed requesting relief from the requirements of section 4 of the Interstate Commerce Act to permit common carriers named or described in the application to maintain higher rates and charges at intermediate points than those sought to be established at more distant points.

Protests to the granting of an application must be prepared in accordance with Rule 40 of the general rules of practice (49 CFR 1100.40) and filed on or before November 15, 1974.

FSA No. 42890—*Coal from Points in Illinois, Indiana, and West Kentucky.* Filed by Western Trunk Line Committee, Agent, (No. A-2711), for interested rail carriers. Rates on coal, in carloads, as described in the application, from points in Illinois, Indiana, and West Kentucky, to points in Arkansas, Illinois, Indiana, Iowa, Kansas, Kentucky, Michigan, Minnesota, Missouri, Nebraska, New Mexico, North Dakota, Ohio, Oklahoma, Texas, and Wisconsin.

Grounds for relief—Revision of rate structure.

Tariffs—Supplement 28 to Western Trunk Line Committee, Agent, tariff 9-I, I.C.C. No. 1204 (IFA Series), and 10 other schedules listed in the application. Rates are published to become effective on November 22, 1974.

FSA No. 42891—*Joint Water-Rail Container Rates—American President Lines, Ltd.* Filed by American President Lines, Ltd. (No. 14), for itself and interested rail carriers. Rates on general commodities, from rail stations on the U.S. Atlantic and Gulf Seaboard, to ports in Japan, Korea, Hong Kong, Taiwan, The Philippines, Vietnam, Federation of Malaya, State of Singapore, Thailand, India and Indonesia.

Grounds for relief—Water competition.

By the Commission.

[SEAL] ROBERT L. OSWALD, *Secretary.*

[FR Doc.74-25376 Filed 10-30-74;8:45 am]

MOTOR CARRIER ALTERNATE ROUTE DEVIATION NOTICES

OCTOBER 25, 1974.

The following letter-notices of proposals to operate over deviation routes for

operating convenience only have been filed with the Interstate Commerce Commission under the Commission's Revised Deviation Rules-Motor Carriers of Passengers, 1969 (49 CFR 1042.2(c)(9)) and notice thereof to all interested persons is hereby given as provided in such rules (49 CFR 1042.2(c)(9)).

Protests against the use of any proposed deviation route herein described may be filed with the Interstate Commerce Commission in the manner and form provided in such rules (49 CFR 1042.2(c)(9)) at any time, but will not operate to stay commencement of the proposed operations unless filed on or before December 2, 1974.

Successively filed letter-notices of the same carrier under the Commission's Revised Deviation Rules—Motor Carriers of Property, 1969, wil be numbered consecutively for convenience in identification and protests, if any, should refer to such letter-notices by number.

MOTOR CARRIERS OF PASSENGERS

No. MC 1515 (Deviation No. 683) (Cancels Deviation No. 558), GREYHOUND LINES, INC. (Eastern Division), P.O. Box 6903, 1400 W. Third Street, Cleveland, Ohio 44101, filed October 16, 1974. Carrier proposes to operate as a *common carrier*, by motor vehicle, of *passengers and their baggage*, and *express* and *newspapers* in the same vehicle with passengers, over deviation routes as follows: From Detroit, Mich., over Interstate Highway 75 to junction Ohio Highway 25, near Cygnet, Ohio, with the following access routes: (1) From Lincoln Park, Mich., over Michigan Highway 39 (Southfield Highway) to junction Interstate Highway 75, (2) From junction Interstate Highway 75 and access highway to U.S. Highway 24 (near Southgate, Mich.) over access highway to U.S. Highway 24, thence over U.S. Highway 24 to junction Interstate Highway 94, thence over Interstate Highway 94 to Detroit, (3) From Southgate, Mich., over city streets to junction Interstate Highway 75, (4) From Monroe, Mich., over city streets to Interstate Highway 75, (5) From Toledo, Ohio, over city streets to Interstate Highway 75, (6) From Toledo, Ohio, over U.S. Highway 24 to junction Interstate Highway 475, thence over Interstate Highway 475 to junction Interstate Highway 75, (7) From junction Ohio Highways 51 and 120 and Interstate Highway 280 over Interstate Highway 280 to junction Interstate Highway 75, (8) From Perrysburg, Ohio, over city streets to Interstate Highway 75, (9) From junction Interstate Highway 75 and Ohio Highway 582 over Ohio Highway 582 to junction Ohio Highway 25, and (10) From Bowling Green, Ohio, over U.S. Highway 6 to junction Interstate 75, and return over the same routes for operating convenience only. The notice indicates that the carrier is presently authorized to transport passengers and the same property, over a pertinent service route as follows: From Detroit, Mich., over unnumbered highway to junction U.S. Highway 24, thence over U.S. Highway 24 to junction Michigan Highway 125, thence over Michigan Highway 125 to junction Ohio Highway 25, thence over Ohio Highway 25 via Toledo, Perrysburg, and Bowling Green, Ohio, to junction Interstate Highway 75 near Cygnet, Ohio, and return over the same route.

By the Commission.

[SEAL] ROBERT L. OSWALD, *Secretary.*

[FR Doc.74-25378 Filed 10-30-74;8:45 am]

[Notice 87]

MOTOR CARRIER APPLICATIONS AND CERTAIN OTHER PROCEEDINGS

OCTOBER 25, 1974.

The following publications (except as otherwise specifically noted, each applicant (on applications filed after March 27, 1972) states that there will be no significant effect on the quality of the human environment resulting from approval of its application), are governed by the new § 1100.247 of the Commission's rules of practice, published in the FEDERAL REGISTER, issue of December 3, 1963, which became effective January 1, 1964.

Special notice: The publications hereinafter set forth reflect the scope of the applications as filed by applicant, and may include descriptions, restrictions, or limitations which are not in a form acceptable to the Commission. Authority which ultimately may be granted as a result of the applications here noticed will not necessarily reflect the phraseology set forth in the application as filed, but also will eliminate any restrictions which are not acceptable by the Commission.

MOTOR CARRIERS OF PROPERTY

No. MC 19868 (Sub-No. 2) (Republication), filed April 13, 1973, and published in the FEDERAL REGISTER issue of August 16, 1973, and republished this issue. Applicant: GALLAGHER TRUCKING CO., a corporation, P.O. Box 134, Blue Bell, Pa. 19422. Applicant's representative: Robert B. Einhorn, 1540 PSFS Bldg., 12 South 12th Street, Philadelphia, Pa. 19107. An Order of the Commission, Review Board Number 2, dated October 3, 1974, and served October 11, 1974, finds that the present and future public convenience and necessity require operation by applicant, in interstate or foreign commerce, as a *common carrier*, by motor vehicle, over irregular routes, of *trailers* (other than those designed to be drawn by passenger automobiles), in initial movements, from points in Montgomery County, Pa., to points in Connecticut, Delaware, Maryland, Massachusetts, New Jersey, New York, Ohio, Rhode Island, Virginia, West Virginia, North Carolina, Indiana, and the District of Columbia; that applicant is fit, willing, and able properly to perform such service and to conform to the requirements of the Interstate Commerce Act and the Commission's rules and regulations thereunder. The purpose of this republication is to modify the commodity and territorial descriptions. Because it is possible that other parties who have relied upon the notice of the application as published, may have an interest in and would be prejudiced by the lack of proper notice of the authority described above, issuance of a certificate in this proceeding will be withheld for a period of 30 days from the date of this publication of the authority actually granted, during which period any proper party in interest may file an appropriate petition for intervention or other relief in this proceeding setting forth in detail the precise manner in which it has been so prejudiced.

No. MC 115524 (Sub-No. 23) (Republication), filed September 10, 1973, and published in the FEDERAL REGISTER issue of November 29, 1973, and republished this issue. Applicant: BURSCH TRUCKING, INC., 415 Rankin Rd. NE., Albuquerque, N. Mex. 87107. Applicant's representative: James E. Snead, P.O. Box 2228, 215 Lincoln Avenue, Santa Fe, N. Mex. 87501. An Order of the Commission, Review Board Number 2, dated October 15, 1974, and served October 21, 1974, finds that operation by applicant, in interstate or foreign commerce, as a *contract carrier* by motor vehicle, over irregular routes, of (1) *roofing*, (2) *roofing products, supplies, and equipment* (except commodities the transportation of which because of their size and weight requires the use of special equipment and commodities in bulk, in tank vehicles), and (3) *insulation materials* (except commodities the transportation of which because of their size or weight requires the use of special equipment and commodities in bulk, in tank vehicles), from (1) the plantsites of the Celotex Corporation, at Houston and San Antonio, Tex., Camden, Ark., and Marrero, La.; (2) the plantsites of the GAF Corporation at Dallas, Tex., and Denver, Colo.; (3) the plantsites of Certain Teed Products Corporation at Dallas and Fort Worth, Tex.; (4) the plantsites of Lloyd A. Fry at Dangerfield, Houston, and Lubbock, Tex., and Oklahoma City, Okla.; (5) the plantsites of Allied at Denver, Colo., and Stroud, Okla.; (6) the plantsites of Tamko at Joplin, Mo., and Phillipsburg, Kans.; (7) the plantsites of Johns Mansfield at Cleburne, Tex.; (8) the plantsites of Reeves Roofing Equipment at Dallas, Tex.

(9) The plantsites of Ruberoid Corporation at Dallas, Tex.; (10) the plantsites of Monray Roof Tile at Duncanville, Tex.; (11) the plantsite of Owens Corning at Waxahachie, Tex.; (12) the plantsite of Big Chief Roofing at Ardmore, Okla.; and (13) the plantsites of Weyerhaeuser, at Broken Bow, and Craig, McCurtain County, Okla., to points in Arizona, Colorado, and New Mexico, restricted against movements originating at the plantsite of Tamko at Joplin, Mo., and destined to points in Colorado, under continuing contracts with Roofing Wholesale Company, Inc., of Phoenix, Ariz., will be consistent with the public interest and the national transportation policy; that applicant is fit, willing, and

able properly to perform such service and to conform to the requirements of the Interstate Commerce Act and the Commission's rules and regulations thereunder. Because it is possible that other parties who have relied upon the notice of the application as published, may have an interest in and would be prejudiced by the lack of proper notice of the authority described above, issuance of a permit in this proceeding will be withheld for a period of 30 days from the date of publication of the authority actually granted, during which period any proper party in interest may file an appropriate petition for intervention or other relief in this proceeding setting forth in detail the precise manner in which it has been so prejudiced.

No. MC 138115 (Sub-No. 2) (Republication), filed September 4, 1973, and published in the FEDERAL REGISTER issue of November 8, 1973, and republished this issue. Applicant: FRANK D. CORBIN, 1308 Ambrose Drive, Winchester, Va. 22601. Applicant's representative: Charles E. Creager, P.O. Box 1417, Hagerstown, Md. 21740. An Order of the Commission, Review Board Number 3, dated October 9, 1974, and served October 22, 1974, finds that operation by applicant, in interstate or foreign commerce, as a *contract carrier* by motor vehicle, over irregular routes, (1) of *business forms and computer tapes*, from Hagerstown, Md., to points in Massachusetts, Rhode Island, Connecticut, New York, New Jersey, Delaware, Pennsylvania, West Virginia, Virginia, North Carolina, South Carolina, Georgia, Florida, Alabama, Tennessee, Kentucky, Ohio, Indiana, Illinois, Michigan, and Wisconsin, and the District of Columbia, (2) of *off-track betting tickets*, from Hagerstown, Md., to points in New York, (3) of *lottery tickets*, from Hagerstown, Md., to points in Pennsylvania, New Jersey, New York, Massachusetts, Ohio, Illinois, and Georgia, (4) of *carbon paper*, from Franklin, Pa., to Hagerstown, Md., (5) of *materials and supplies* used in the manufacture of carbon paper, from Hagerstown, Md., to Franklin, Pa., and (6) of *tissue paper*, from points in Michigan and Massachusetts to Franklin, Pa., under a continuing contract or contracts with Arnold Graphic Industries, Inc., of Hagerstown, Md., will be consistent with the public interest and the national transportation policy; that applicant is fit, willing, and able properly to perform such service and to conform to the requirements of the Interstate Commerce Act and the Commission's rules and regulations thereunder. Because it is possible that other parties who have relied upon the notice of the application as published, may have an interest in and would be prejudiced by the lack of proper notice of the authority described above, issuance of a permit in this proceeding will be withheld for a period of 30 days from the date of this publication of the authority actually granted, during which period any proper party in interest may file an appropriate petition for intervention or other relief in this proceeding setting forth in detail the precise manner in which it has been so prejudiced.

No. MC 72140 (Sub-No. 59) (Notice of filing of petition for modification of certificate), filed October 9, 1974. Petitioner: SHIPPERS DISPATCH, INC., 1216 West Sample Street, South Bend, Ind. 46624. Petitioner's representative: Walter N. Bieneman, 100 West Long Lake Road, Suite 102, Bloomfield Hills, Mich. 48013. Petitioner presently holds a motor *common carrier* certificate in No. MC 72140 (Sub-No. 59), issued January 2, 1973, authorizing transportation, as pertinent, over regular routes, of (1) *General commodities* (except perishables, livestock, petroleum and its products, in tank trucks, coal, sand, gravel, grain, household goods as defined by the Commission, classes A and B explosives, and those requiring special equipment), serving Brocton and Westfield, N.Y., and North East, Pa., as intermediate points on U.S. Highway 20, in connection with carrier's regular route operations between Akron, Ohio, and Buffalo, N.Y.; serving Jamestown, Pa., as an off-route point in connection with carrier's regular route operations between Akron, Ohio, and Buffalo, N.Y.; Between Akron, Ohio, and Buffalo, N.Y., serving the intermediate point of Erie, Pa., and off-route points within 5 miles of Akron, Ohio, and those within 10 miles of Buffalo, N.Y., except Niagara Falls, N.Y., as intermediate and off-route points in connection with carrier's authorized regular route operations: (a) From Akron over Ohio Highway 18 to junction Ohio Highway 45, thence over Ohio Highway 45 to junction Ohio Highway 5, thence over Ohio Highway 5 via Cortland, Ohio, to Kinsman, Ohio, thence over Ohio Highway 7, to Conneaut, Ohio, thence over U.S. Highway 20 via Silver Creek, N.Y., to junction U.S. Highway 62.

Thence over U.S. Highway 62 to Buffalo, and return over the same route, (b) From Akron over Ohio Highway 18 to junction Ohio Highway 46, thence over Ohio Highway 46 to Cortland, Ohio, thence to Buffalo as specified above, and return over the same route, (c) From Akron over Ohio Highway 91 to junction Ohio Highway 84, thence over Ohio Highway 84 to Ashtabula, Ohio, thence over U.S. Highway 20 to Conneaut, Ohio, thence to Buffalo as specified above, and return over the same route, and (d) From Akron to Silver Creek, N.Y., as specified above, thence over New York Highway 5 to Buffalo, and return over the same route. Restriction: Service at the intermediate point of Erie, Pa., shall be restricted against the transportation of traffic originating at or destined to Akron, Canton, Massillon, and North Canton, Ohio, and (2) *General commodities* (except those of unusual value, classes A and B explosives, household goods as defined by the Commission, commodities in bulk, and commodities requiring special equipment), Between Akron, Ohio, and Canton, Ohio, serving the intermediate points of North Canton and Massillon, Ohio: (a) From Akron over Ohio Highway 241 to Massillon, Ohio, thence over U.S. Highway 30 to Canton, and return over the same route, and (b) From Akron over Ohio Highway 8 to Canton, and return over the same route. By the instant petition, petitioner seeks in part (1) above to eliminate the present words "except Niagara Falls, N.Y." and thereby authorizing petitioner to provide the same single line service at Niagara Falls as it provides at all other points within 10 miles of Buffalo. Any interested person or persons desiring to participate may file an original and six copies of his written representations, views, or arguments in support of or against the petition on or before December 2, 1974.

No. MC 108341 (Sub-No. 7) (Corrected notice of petition to remove a restriction), filed August 14, 1974, published in the FEDERAL REGISTER issue, August 28, 1974, and republished as corrected this issue. Petitioner: MOSS TRUCKING COMPANY, INC., P.O. Box 8409, 3027 N. Tryon Street, Charlotte, N.C. 28208. Petitioner's representative: Morton E. Kiel, Suite 6193, 5 World Trade Center, New York, N.Y. 10048. Petitioner presently holds a motor *common carrier* certificate in No. MC 108341 (Sub-No. 7), issued September 23, 1966, authorizing transportation, as pertinent, over irregular routes, of *Tractors* (except truck tractors) and *parts, implements, attachments, accessories, and supplies* therefor, when moving incidentally thereto as a part of the same shipment (except commodities which because of their size or weight require the use of special equipment or handling), between points in Arkansas, North Carolina, South Carolina, Florida, Georgia, Tennessee, Alabama, and Mississippi, restricted to the transportation of traffic originating at and destined to points within the States described above. By the instant petition, petitioner seeks to eliminate the restriction "(except commodities which because of their size or weight require the use of special equipment or handling)". The purpose of this republication is to correctly indicate the restriction to be eliminated. Any interested person or persons desiring to participate may file an original and six copies of his written representations, views or arguments in support of or against the petition on or before December 2, 1974.

No. MC 113495 and (Sub-Nos. 14 and 34) (Notice of filing of petition for modification of certificates), filed October 8, 1974. Petitioner: GREGORY HEAVY HAULERS, INC., 51 Oldham Street, Nashville, Tenn. 37213. Petitioner's representative: Wilmer B. Hill, 805 McLachlen Bank Building, 666 Eleventh Street NW., Washington, D.C. 20001. Petitioner presently holds a motor *common carrier* certificate in No. MC 113495 and (Sub-Nos. 14 and 34), issued September 15, 1958, October 20, 1967, and September 11, 1968, respectively, authorizing transportation, as pertinent, over irregular routes,

(1) in No. MC 113495 of (a) *Heavy construction machinery and equipment*, which because of size or weight requires the use of special equipment, from points in Illinois, to points in Virginia, with no transportation for compensation on return except as otherwise authorized. Restriction: The authority granted herein above shall not be joined or tacked with the authority granted herein below for the purpose of performing any through service and (b) *structural steel, and heavy machinery and construction equipment*, the transportation of which because of size or weight, requires the use of special equipment (excluding any transportation in connection with the stringing or picking up of pipeline materials or equipment), between points in Tennessee, Kentucky, that portion of Virginia on and west of U.S. Highway 220, and those in that portion of North Carolina on and west of a line beginning at the North Carolina-Virginia State line and extending along U.S. Highway 220 to Rockingham, N.C., and thence along U.S. Highway 1 to the North Carolina-South Carolina State line, (2) in Sub-No. 14 of (a) *such self-propelled articles*, each weighing 15,000 pounds or more, which may be included in heavy construction machinery and equipment, and *related machinery, tools, parts, and supplies* moving in connection therewith, from points in Illinois, to points in Virginia, with no transportation for compensation on return except as otherwise authorized and (b) *such self-propelled articles*, each weighing 15,000 pounds or more, which may be included in heavy machinery and construction equipment, and *related machinery, tools, parts, and supplies* moving in connection therewith, between points in Tennessee, Kentucky, and those in that part of Virginia on and west of U.S. Highway 220, and those in that part of North Carolina on and west of a line beginning at the North Carolina-Virginia State line and extending along U.S. Highway 220 to Rockingham, N.C., and thence along U.S. Highway 1 to the North Carolina-South Carolina State line.

Restriction: The operations authorized next above are restricted against the transportation of commodities in connection with the stringing or picking up of pipeline materials or equipment. Restriction: The operations authorized herein are restricted to commodities which are transported on trailers; and (3) in Sub-No. 34 of (a) *such self-propelled articles*, each weighing 15,000 pounds or more, which may be included in heavy machinery and contractors' equipment, and *related machinery, tools, parts, and supplies* moving in connection therewith, between points in that part of Kentucky west of the Tennessee River, on the one hand, and, on the other, points in Arkansas, Illinois, Indiana, Missouri, and Tennessee. Restriction: The service authorized above is subject to the following conditions: The operations authorized above are restricted to commodities which are transported on trailers. The authority granted above to the extent that it duplicates any authority heretofore granted to or now held by carrier shall not be construed as conferring more than one operating right, and shall not be severable by sale or otherwise and (b) *heavy machinery and contractors' equipment, and parts, materials, and supplies* thereof, and *structural iron or steel and products thereof*, all of which because of their size or weight require special equipment or special handling, between points in that part of Kentucky west of the Tennessee River, on the one hand, and, on the other, points in Indiana, Illinois, Missouri, Arkansas, and Tennessee. By the instant petition, petitioner seeks (1) to modify the commodity description of No. MC 113495 in (1b) above to read: *"Structural steel, and commodities* which because of size or weight require the use of special equipment, and *related machinery parts and related contractors' materials and supplies*, when their transportation is incidental to the transportation of commodities which because of size or weight require the use of special equipment (excluding any transportation in connection with the stringing or picking up of pipeline materials or equipment)". No modification of the territorial description is sought; (2) to modify the commodity description in Sub-No. 14 in (2b) above to read: *"Self-propelled articles*, each weighing 15,000 pounds or more, and *related machinery, tools, parts, and supplies* moving in connection therewith."

Restriction: The operations authorized next above are restricted against the transportation of commodities in connection with the stringing or picking up of pipeline materials or equipment. Restriction: The operations authorized herein are restricted to commodities which are transported on trailers. No modification of the territorial description is sought; and (3) to modify the commodity description in Sub-No. 34 to read: "(a) *Commodities* which because of size or weight require the use of special equipment or special handling, and related machinery parts and related contractors' materials and supplies, when their transportation is incidental to the transportation of commodities which because of size or weight require the use of special equipment or special handling and (b) *self-propelled articles*, each weighing 15,000 pounds or more, and *related machinery, tools, parts, and supplies* moving in connection therewith, restricted to commodities which are transported on trailers. No modification of the territorial description is sought. Any interested person or persons desiring to participate may file an original and six copies of his written representations, views, or arguments in support of or against the petition on or before December 2, 1974.

No. MC 124692 (Sub-Nos. 1 and 17) (Notice of filing of petition for modification of certificates), filed October 10, 1974. Petitioner: SAMMONS TRUCKING, a Corporation, P.O. Box 4347, Missoula, Mont. 59801. Petitioner's representative: James B. Hovland, 425 Gate City Bldg., Fargo, N. Dak. 58102. Petitioner presently holds a motor *common carrier* certificate in No. MC 124692 (Sub-Nos. 1 and 17), issued August 23, 1967 and September 27, 1968, respectively, authorizing transportation, as pertinent, over irregular routes, (1) in Sub-No. 1 of (a) *Lumber*, from points in Pend Oreille, Stevens, Spokane, Whitman, and Asotin Counties, Wash., points in Idaho in and north of Idaho County, and points in Montana west of the Continental Divide, to points in North Dakota, South Dakota, Nebraska, and Minnesota, with no transportation for compensation on return except as otherwise authorized, (b) *lumber and lumber products*, from points in Oregon, Washington (except those in Pend Oreille, Stevens, Spokane, Whitman and Asotin Counties), and points in Idaho south of Idaho County, to points in North Dakota, South Dakota, Nebraska, and Minnesota, with no transportation for compensation on return except as otherwise authorized, (c) *animal and poultry feed and feed ingredients*, from points in Iowa and Minnesota, to points in Montana, Idaho, and Washington, with no transportation for compensation on return except as otherwise authorized, and (d) *bentonite*, from points in South Dakota within 5 miles of Belle Fourche, S. Dak., to points in Montana, Idaho, and Washington, with no transportation for compensation on return except as otherwise authorized and (2) in Sub-No. 17 of *lumber*, from points in Montana west of the Continental Divide, to points in Iowa, Illinois, and Wisconsin, with no transportation for compensation on return except as otherwise authorized. By the instant petition, petitioner seeks (1) to modify the commodity description in (1a) above of its Sub-No. 1 to read: *"Lumber and wood products*, from points in Pend Oreille, Stevens, Spokane, Whitman, and Asotin Counties, Wash., points in Idaho in and north of Idaho County and points in Montana west of the Continental Divide to points in North Dakota, South Dakota, Nebraska, and Minnesota" and (2) to modify the commodity description in its Sub-No. 17 to read: *"Lumber and wood products*, from points in Montana west of the Continental Divide to points in Iowa, Illinois, and Wisconsin." Any interested person or persons desiring to participate may file an original and six copies of his written representations, views or arguments in support of or against the petition on or before December 2, 1974.

No. MC 124692 (Sub-Nos. 1 and 66), (Notice of filing of petition for modification of certificates), filed October 1, 1974. Petitioner: SAMMONS TRUCKING, a Corporation, P.O. Box 4347, Missoula, Mont. 59801. Petitioner's representative: James B. Hovland, 425 Gate City Bldg., Fargo, N. Dak. 58102. Petitioner presently holds a motor *common carrier* certificate in No. MC 124692 (Sub-Nos. 1 and 66) issued August 23, 1967 and December 10, 1971, respectively, authorizing transportation, as pertinent, over irregular routes, (1) in Sub-No. 1 of (a) *Lumber*, from points in Pend Oreille, Stevens, Spokane, Whitman, and Asotin Counties, Wash., points in Idaho in and north of Idaho County, and points in

Montana west of the Continental Divide, to points in North Dakota, South Dakota, Nebraska, and Minnesota, with no transportation for compensation on return except as otherwise authorized, (b) *lumber and lumber products*, from points in Oregon, Washington (except those in Pend Oreille, Stevens, Spokane, Whitman, and Asotin Counties), and points in Idaho south of Idaho County, to points in North Dakota, South Dakota, Nebraska, and Minnesota, with no transportation for compensation on return except as otherwise authorized, (c) *animal and poultry* feed and feed ingredients, from points in Iowa and Minnesota, to points in Montana, Idaho, and Washington, with no transportation for compensation on return except as otherwise authorized, and (d) *bentonite*, from points in South Dakota within 5 miles of Belle Fourche, S. Dak., to points in Montana, Idaho, and Washington, with no transportation for compensation on return except as otherwise authorized, and (2) in Sub-No. 66 of (a) *lumber and lumber products*, from points in Wyoming, to points in Minnesota, North Dakota, and South Dakota, with no transportation for compensation on return except as otherwise authorized and (b) *bentonite*, from points in Big Horn County, Wyo., the facilities of Federal Bentonite Co., in Crook County, Wyo., and points in Valley County, Mont., to points in Idaho, Illinois, Iowa, Minnesota, Montana, Nebraska, North Dakota, Oregon, South Dakota, Utah, Washington, and Wisconsin, with no transportation for compensation on return except as otherwise authorized.

Restriction: The authority granted immediately above is restricted against the transportation of oil field commodities as defined in Mercer Extension—Oil Field Commodities, 74 M.C.C. 459 to points in Idaho, Montana, Nebraska, North Dakota and Utah. By the instant petition, petitioner seeks (1) to modify the commodity description in (1b) above of its Sub-No. 1 to read: *"Lumber and wood products*, from points in Oregon, Washington (except those in Pend Oreille, Stevens, Spokane, Whitman and Asotin Counties), and points in Idaho south of Idaho County to points in North Dakota, South Dakota, Nebraska and Minnesota" and (2) to modify the commodity description in (2a) above of its Sub-No. 66 to read: *"Lumber and wood products*, from points in Wyoming, to points in Minnesota, North Dakota, and South Dakota". Any interested person or persons desiring to participate may file an original and six copies of his written representations, views or arguments in support of or against the petition on or before December 2, 1974.

No. MC 126038 (Sub-No. 7) (Notice of filing of petition to add a contracting shipper), filed October 7, 1974. Petitioner PENINSULA PRODUCTS, INC., Route 1, Box 143, Scappoose, Oreg. 97056. Petitioner's representative: David C. White, 2400 S.W. Fourth Avenue, Portland, Oreg. 97201. Petitioner presently holds a motor *contract carrier* permit in No. MC 126038 (Sub-No. 7), issued July 24, 1972, authorizing transportation, as pertinent, over irregular routes, of (1) *Wine and malt beverages*, except in bulk, from points in California, to Bremerton, Wash., with no transportation for compensation on return except as otherwise authorized, under a continuing contract, or contracts, with Jennings Corporation, of Bremerton, Wash. and (2) *wine*, except in bulk, from points in California, to Seattle, Wash., with no transportation for compensation on return except as otherwise authorized, under a continuing contract, or contracts, with Birkenwald Distributing Company, a division of Birkenwald, Inc., of Seattle, Wash. By the instant petition, petitioner seeks in (1) above to add Puget Sound Beverages, Inc. of Bremerton, Wash. as a contracting shipper. Any interested person or persons desiring to participate may file an original and six copies of his written representations, views or arguments in support of or against the petition on or before December 2, 1974.

No. MC 134404 (Sub-No. 8) (Notice of filing of petition for amendment of permit), filed October 8, 1974. Petitioner: AMERICAN TRANS-FREIGHT, INC., P.O. Box 499, South Bound Brook, N.J. 08880. Petitioner's representative: Bert Collins, Suite 6193, 5 World Trade Center, New York, N.Y. 10048. Petitioner presently holds a motor *contract carrier* permit in No. MC 134404 (Sub-No. 8) issued April 26, 1974, authorizing transportation, as pertinent, over irregular routes, of *Plastic plumbing fixtures*, (1) from Metter, Ga., to points in Colorado, North Dakota, South Dakota, Nebraska, Kansas, Oklahoma, Texas, Minnesota, Iowa, Missouri, Arkansas, Louisiana, Wisconsin, Illinois, Mississippi, Alabama, Georgia, Florida, North Carolina, West Virginia, Virginia, Pennsylvania, Delaware, Maryland, New York, New Jersey, Connecticut, Rhode Island, Maine, Massachusetts, Vermont, New Hampshire, Tennessee, Michigan, Kentucky, Ohio, Indiana, South Carolina, and the District of Columbia, with no transportation for compensation on return except as otherwise authorized and (2) from Richmond, Mich., to points in Alabama, Georgia, Florida, Mississippi, South Carolina, North Carolina, and Virginia, with no transportation for compensation on return except as otherwise authorized, under a continuing contract, or contracts with American Standard, Inc., at New Brunswick, N.J. By the instant petition, petitioner seeks in (1) above to change the origin point from Metter, Ga. to Walden (Bibb County), Ga. Any interested person or persons desiring to participate may file an original and six copies of his written representations, views or arguments in support of or against the petition on or before December 2, 1974.

No. MC 136408 (Sub-No. 8) (Notice of filing of petition to add a contracting shipper), filed October 3, 1974. Petitioner: CARGO CONTRACT CARRIER CORP., P.O. Box 206, U.S. Highway 20, Sioux City, Iowa 51102. Petitioner's representative: William J. Hanlon, 60 Park Place, Newark, N.J. 07102. Petitioner presently holds a motor *contract carrier* permit in No. MC 136408 (Sub-No. 8) issued August 26, 1974, authorizing transportation, as pertinent, over irregular routes, of *Chemicals* (except in bulk, in tank vehicles), from Wallingford, Conn., and Linden, N.J., to points in Wisconsin, Minnesota, Iowa, Nebraska, Kansas, and Missouri, with no transportation for compensation on return except as otherwise authorized, under a continuing contract, or contracts, with American Cyanamid Co., of Wayne, N.J. By the instant petition, petitioner seeks to add Merck & Co. of Rahway, N.J. as a contracting shipper to the authority described above. Any interested person or persons desiring to participate may file an original and six copies of his written representations, views or arguments in support of or against the petition on or before December 2, 1974.

Applications Under Sections 5 and 210a (b)

The following applications are governed by the Interstate Commerce Commission's Special Rules governing notice of filing of applications by motor carriers of property or passengers under sections 5(a) and 210a(b) of the Interstate Commerce Act and certain other proceedings with respect thereto (49 CFR 1.240).

Motor Carriers of Property

No. MC F 12313 (Correction) (WELLS CARGO, INC.—PURCHASE—WESTERN TRUCK LINES), published in the September 25, 1974, issue of the Federal Register on page 34507. Prior notice should be modified to read, "Operating rights sought to be transferred: Under certificates of registration, in Docket Nos. MC 121319 (Sub-No. 1) and MC 121319 (Sub-No. 2) * * *"

No. MC F 12314 (Supplement) (THE O.K. TRUCKING COMPANY—CONTROL AND MERGER—ECKLAR-MOORE EXPRESS, INC.), published in the October 2, 1974, issue of the Federal Register on page 35634. Prior notice should have included, between Louisville, and Danville, Ky., serving all intermediate points between Graefenburg and Danville, including Graefenburg; and the off-route point of Bondville, Ky., between Perryville, and Burgin, Ky., serving the intermediate points of Harrodsburg and Nevada, Ky.

No. MC F 12336. Authority sought for purchase by ATL, INC., Vandenberg Center, Grand Rapids, MI 49502, of the operating rights and properties of ASSOCIATED TRUCK LINES, INC., Vandenberg Center, Grand Rapids, MI 49502, and for acquisition by INTERLAND TRANSPORT INC., AND EASTERN GAS AND FUEL ASSOCIATES, both of 2900 Prudential Tower, Boston, MA 02199, through the purchase. Applicants' attorneys: Donald Macleay, Peter A. Greene, 1625 K St. NW., Washington, DC 20006, and Edwin M. Zimmerman, E. Edward Bruce, 888 16th St. NW., Washington, DC 20006. Operating rights

sought to be transferred: General commodities, with certain specified exceptions, and numerous other specified commodities, as a common carrier, over regular and irregular routes, from, to, and between specified points in the States of Michigan, Illinois, Indiana, Ohio, Kentucky, Pennsylvania, and West Virginia, with restrictions, serving various intermediate and off-route points, over numerous alternate routes for operating convenience only, as more specifically described in Docket No. MC 69833 and Subnumbers thereunder. This notice does not purport to be a complete description of all of the operating rights of the carrier involved. The foregoing summary is believed to be sufficient for purposes of public notice regarding the nature and extent of this carrier's operating rights, without stating, in full, the entirety thereof. Vendee holds no authority from this Commission. However, it is affiliated with THE OHIO RIVER COMPANY, Cincinnati, OH, No. W-414 (Sub-No. 8) (6th Amended), which is authorized to operate as a common carrier by water. Application has not been filed for temporary authority under section 210a(b).

No. MC-F-12337. Authority sought for control by BOLUS MOTOR LINES, INC., 700 N Keyser Ave., Scranton, PA 18508, of BISON FREIGHTWAYS, INC., and for acquisition by GEORGE R. BOLUS, EDWARD BOLUS, AND JOSEPH SHEHWEN, JR., all of Scranton, PA 18508, of control of BISON FREIGHTWAYS, INC., through the acquisition by BOLUS MOTOR LINES, INC. Applicants' attorney: Kenneth R. Davis, 999 Union St., Taylor, PA 18517. Operating rights sought to be controlled: *Nursery stock*, as a *common carrier* over irregular routes, from Callicoon, N.Y., and points in New York and Pennsylvania within 5 miles of Callicoon, to New York, N.Y., and points in Suffolk and Nassau Counties, N.Y., Passaic, Bergen, Morris, Somerset, Middlesex, Union, Essex, and Hudson Counties, N.J., that part of Connecticut south of a line beginning at the New York-Connecticut State line, and extending along U.S. Highway 6 to Sandy Hook, Conn., thence along Connecticut Highway 34 to New Haven, Conn., including points on the indicated portions of the highways specified; *groceries*, from New York, N.Y., to Twin Lakes, Pa.; *general commodities*, excepting among others, classes A and B explosives, household goods and commodities in bulk, between Callicoon Center, N.Y., and points in New York and Pennsylvania within 25 miles of Callicoon Center, on the one hand, and, on the other, New York, N.Y., and points in Union, Passaic, Essex, Hudson, and Bergen Counties, N.J.; *household goods*, between Callicoon Center, N.Y., and points in New York and Pennsylvania within 25 miles of Callicoon Center, on the other, New York, N.Y., and points in New Jersey, between points in Wayne County, Pa., on the one hand, and, on the other, points in New York and New Jersey; *eggs, poultry, camp supplies, groceries*, and *trunks*, between points in Wayne County, Pa., on the one hand, and, on the other, New York, N.Y.; *general commodities*, except those of unusual value, and those requiring special equipment, between Hancock, N.Y., on the one hand, and, on the other, points in New York and Pennsylvania, within 50 miles of Hancock; farm products, and household goods, as defined by the Commission, between points in New York within 10 miles of Hancock, N.Y., on the one hand, and, on the other, points in New York, New Jersey, and Vermont. BOLUS MOTOR LINES, INC., is authorized to operate as a common carrier in Maryland, New York, and Pennsylvania. Application has not been filed for temporary authority under section 210a(b).

No. MC F 12338. Authority sought for purchase by RITEWAY EXPRESS, INC., 285 Old Hook Road, Westwood, NJ 07675 of the operating rights of A. KNORR'S EXPRESS, INC., 732 Grove St., Irvington, NJ 07111, FIRST NATIONAL STATE BANK OF NEW JERSEY, as Attorney in Fact, 24 Commerce St., Newark, NJ 07102, and for acquisition by CHARLES N. KAUFMAN, 25 Clinton Ave., Westwood, NJ, and ADELAIDE M. KAUFMAN, 15 John St., Spring Valley, NY, of control of such rights through the purchase. Applicants' attorneys: Edward M. Alfano, 550 Mamaroneck Ave., Harrison, NY 10528, and A. David Millner, 744 Broad St., Newark, NJ 07102. Operating rights sought to be transferred: *General commodities*, excepting among others, classes A and B explosives, household goods, and commodities in bulk, as a *common carrier* over irregular routes, between points in Bergen, Passaic, Hudson, Essex, Morris, Union, and Middlesex Counties, N.J., on the one hand, and, on the other, New York, N.Y., and points in Westchester and Nassau Counties, N.Y.; *empty cartons*, and *tin tubes*, between Hillside, N.J., on the one hand, and, on the other, Stamford, Conn., and Baltimore, Md.; *collapsible metal tubes* and *collapsible plastic tubes*, in cartons or boxes, from Washington, N.J., to Irvington, N.J.; *cans, containers, collapsible tubes* and *such commodities* as are used in the manufacture of cans, containers, and collapsible tubes (other than in tank vehicles), between Washington, N.J., and Irvington, N.J. Vendee is authorized to operate as a common carrier in Delaware, Connecticut, Maryland, New Jersey, New York, and Pennsylvania.

Application has been filed for temporary authority under section 210a(b).

Under the proposed transaction vendee proposes to tack or join the following operating rights:

I. Between Nassau County, N.Y., on the one hand, and on the other Orange, Rockland, Ulster Counties, N.Y., and Pike County, Pa. Tacking Point, Bergen County, N.J.

II. Between New York, N.Y. and points in Nassau County, N.Y. on the one hand, and on the other, Dutchess, Putnam and Sullivan County, N.Y. Tacking Points, Bergen County, N.J., (a) between New York, N.Y., Westchester and Nassau Counties, N.Y., and Bergen County, between Bergen County, N.J., and Rockland County, N.Y. (b) Rockland County, N.Y., between Bergen County, N.J. and Rockland County, N.Y., between Rockland County, N.Y., and Dutchess, Putnam and Sullivan Counties, N.Y.

III. Between Middlesex County, N.J., on the one hand, and, on the other (a) Orange, Rockland, Ulster Counties, N.Y. and Pike County, Pa. (b) Dutchess, Putnam and Sullivan Counties, N.Y. Tacking Point, New York, N.Y.

IV. Between New York, N.Y. and Westchester County, N.Y., on the one hand, and, on the other, Nassau County, N.Y. Tacking Points, (a) Rockland County, (b) Westwood, N.J.

V. Between Sussex County, N.J., on the one hand, and, on the other, Nassau and Westchester Counties, N.Y. Tacking Points, (a) Rockland County, (b) Westwood, N.J.

After the authority herein is authorized and the transaction consummated, vendee herein intends to file an application to eliminate any existing gateways.

No. MC F 12339. Authority sought for purchase by H. W. TAYNTON COMPANY, INC., 40 Main St., Wellsboro, PA 16901, of the operating rights and property of MARGARET B. BOWSER AND THE ESTATE OF ROBERT B. BOWSER, doing business as BOWSER TRANSFER COMPANY, 242 No. Front St., Punxsutawney, PA 15767, and for acquisition by ROBERT E. TAYNTON, SR., GENEVIEVE OLMSTEAD, FLORENCE TAYNTON AND THE COMMONWEALTH BANK & TRUST CO. (represented by R. GLEN FENSTERMACHER), all of Wellsboro, PA 16901, of control of such rights and property through the purchase. Applicants' attorneys: A. David Millner, Esq., 744 Broad St., Newark, N.J. 07102, J. Kipp Lukehart, Professional Bldg., Punxsutawney, PA 15767, and Joseph Mack, 134 So. Sixth St., Indiana, PA 15701. Operating rights sought to be transferred: *Commodities*, classified as "meats, meat products, and meat byproducts" in section A of the appendix to the report in Ex Parte 38, *Modification of Permits of Motor Contract Carriers of Packing House Products*, 46 M.C.C. 23, butter, and cheese, as a *common carrier* over irregular routes, from Punxsutawney and Du Bois, Pa., to Kane and Philipsburg, Pa., and points in Cameron, Clarion, Clearfield, Elk, Forest, and Jefferson Counties, Pa.; *general commodities*, excepting among others, classes A and B explosives, household goods, and commodities in bulk, between Big Run, Jefferson County, Pa., and points within 25 miles of Big Run, on the one hand, and, on the other, Pittsburgh and Philadelphia, Pa. Vendee is authorized to operate as a common carrier in Pennsylvania, New Jersey, New York, Rhode Island, Ohio, West Virginia, Connecticut, Indiana, Kentucky, Massachusetts, and Maryland. Application has been filed for temporary authority under section 210a(b).

Under the proposed transaction transferee proposes to tack No. MC 109821 Sub-No. 26 certificate and transferor's No. MC 105248 Sub-No. 2 certificate in that portion authorizing transportation over irregular routes.

After the authority herein is authorized and the transaction consummated, transferee herein intends to file an application to eliminate any existing gateways.

No. MC–F–12340. Authority sought for control by CONTINENTAL TRAILWAYS, INC., 315 Continental Ave., Dallas, TX 75207, of (B) TAMIAMI TRAIL TOURS, INC., 455 E. 10th Ave., Hialeah, FL 33011, and (BB) SERVICE COACH LINE, INC., also of Hialeah, FL 33011, and for acquisition by TCO INDUSTRIES, INC., 1500 Jackson St., Dallas, TX 75202, of control of TAMIAMI TRAIL TOURS, INC., and SERVICE COACH LINE, INC., through the acquisition by CONTINENTAL TRAILWAYS, INC. Applicants' attorney: D. Paul Stafford, 315 Continental Ave., Dallas, TX 75207. operating rights, without stating in full, (B) Passengers and their baggage, and express, in the same vehicle, as a common carrier over regular routes, from, to, and between specified points in the States of Alabama, Florida, and Georgia, serving various intermediate points, as more specifically described in Docket No. MC 74761 and Sub-numbers thereunder. This notice does not purport to be a complete description of all of the operating rights of the carrier involved. The foregoing summary is believed to be sufficient for purposes of public notice regarding the nature and extent of this carrier's operating rights, without stating, in full, the entirety, thereof. (BB) Passengers and their baggage, and express, newspapers, and mail in the same vehicle with passengers, as a common carrier over regular routes, between Midville and Augusta, Ga., between Swainsboro, Ga., and junction Georgia Highways 57 and 46, serving all intermediate points, between Folkston, Ga., and Jacksonville, Fla., between Millen and Statesboro, Ga., serving all intermediate points, between Millen, Ga., and junction U.S. Highway 25 and Georgia Highway 88, located approximately two miles east of Hephzibah, Ga., as an alternate route for operating convenience only in connection with carrier's regular route operations, serving no intermediate points, between Waycross and Jesup, Ga., serving all intermediate points. CONTINENTAL TRAILWAYS, INC., is authorized to operate as a common carrier in Alabama, Arizona, Arkansas, California, Colorado, Florida, Georgia, Illinois, Kansas, Louisiana, Missouri, Nebraska, New Mexico, Oklahoma, Texas, and Utah. Application has not been filed for temporary authority under section 210a(b).

No. MC–F–12342. Authority sought for purchase by WALLACK FREIGHT LINES, INC., 65 Court St., Copiaque, NY 11726, of the operating rights of H. AND S. EXPRESS, INC., 2321 Story Ave., Bronx, NY 10473, and for acquisition by HENRY WALLACK, 32 Surrey Rd. Massapequa, NY 11758, and CHARLES WALLACK, 3 Kramer Lane, Bethpage, NY 11714, of control of such rights through the purchase. Applicants' attorney: Robert B. Pepper, 168 Woodbridge Ave, Highland Park, NJ 08904. Operating rights sought to be transferred: *General commodities,* excepting among others, household goods, and commodities in bulk, as a *common carrier* over irregular routes, between New York, N.Y., on the one hand, and, on the other, points in Westchester County, N.Y., and those in that part of Connecticut within 25 miles of Columbus Circle, New York, N.Y. Vendee is authorized to operate as a *common carrier* in Connecticut, New Jersey, and New York. Application has been filed for temporary authority under section 210a(b).

Under the proposed transaction vendee proposes to tack or join the rights to be acquired with those it presently holds in Bergen, Essex, Hudson, Middlesex, Monmouth, Morris, Ocean, Passaic, Somerset, and Union Counties, N.J., so as to permit the performance of a through service by vendee in the transportation of general commodities with exceptions between points in Westchester County, N.Y., and points in Connecticut within 25 miles of Columbus Circle, N.Y., on the one hand, and, on the other hand, points in Bergen, Essex, Hudson, Middlesex, Monmouth, Morris, Ocean, Passaic, Somerset, and Union Counties, N.J.

After the authority sought herein is authorized and the transaction consummated, vendee herein intends to file an application to eliminate any existing gateways.

No. MC–F–12343. Authority sought for purchase by NATIONAL MACHINERY HAULERS, INC., 9050 Pershall Road, Hazelwood, Missouri, 63042, of the operating rights and property of LARRY L. FENNER TRANSPORT, INC., Box 402, Kewanee, Illinois 61443, and for acquisition by ASSOCIATED TRANSPORTS, INC., also of Hazelwood, Missouri, and LEROY L. WADE & SON, INC., 10550 I Street, Omaha, Neb., of control of such rights and property through the purchase. Applicants' attorney: Arnold L. Burke, 127 North Dearborn Street, Chicago, Ill. 60602. Operating rights sought to be transferred: Under a certificate of registration, in Docket No. MC 120298 Sub No. 1, covering the transportation of general commodities, as a common carrier, in interstate commerce, within the State of Illinois. Vendee holds no authority from this Commission. However it is affiliated with (1) LeRoy L. Wade & Son, Inc., 10550 I St., P.O. Box 27053, Omaha, Nebraska 68127, which is authorized to operate as a *common carrier* in Missouri, Iowa, Nebraska, South Dakota, North Dakota, Minnesota, and Kansas. (2) Associated Transport Inc., 9050 Pershall Road, Hazelwood, Missouri 63052, which is authorized as a *common carrier* in Oklahoma, Tennessee, Illinois, Missouri, Arkansas, Iowa, Michigan, Indiana, Kansas, Texas, Alabama, Kentucky, Colorado, Wyoming, New Mexico, Louisiana, Mississippi, Utah, Montana, Nevada, North Dakota, Oregon, North Carolina, South Carolina, Wisconsin, Ohio, Pennsylvania, West Virginia, and Virginia. Application has been filed for temporary authority under section 210a(b).

No. MC–F–12344. Authority sought for purchase by FULLER TRANSPORTATION, INC., P.O. Box 198, West Columbia, SC 29169, of the operating rights of MARKS MOTOR EXPRESS CORP., P.O. Box 6523, Sta. B Airport Rd., Greenville, SC 29606, and for acquisition by C. L. FULLER, JR., GAY B. FULLER, both of 1407 Cambridge Lane, Columbia, SC 29204, and JERRY T. FULLER, 4827 Quail Lane, Columbia, SC 29206, of control of such rights through the purchase. Applicants' representative: Jerry T. Fuller, P.O. Box 198, West Columbia, SC 29169. Operating rights sought to be transferred: Under a certificate of registration in Docket No. MC 98138 (Sub-No. 1), covering the transportation of general commodities, as a common carrier, in interstate commerce, within the state of South Carolina. Vendee is authorized to operate as a *common carrier* in Georgia and South Carolina. Application has been filed for temporary authority under section 210a(b).

NOTE.—MC 33426 (Sub-No. 4), is a matter directly related.

No. MC–F–12345. Authority sought for purchase by HEMPSTEAD DELIVERY CO., INC., 407 W. 35th St., New York, NY 10001, of a portion of the operating rights of EMPIRE CARRIERS CORPORATION (Alfred A. Rosenberg, Trustee) 100 Water St., Jersey City, NJ 07305, and for acquisition by MILTON SEITLES, also of New York, NY 10001, of control of such rights through the purchase. Applicants' attorneys: Arthur J. Piken, One Lefrak City Plaza, Flushing, NY 11368, and Alfred P. Rosenberg, 16 Court St., Brooklyn, NY 11241. Operating rights sought to be transferred: *Wearing apparel* as described in Appendix X in *Descriptions in Motor Carrier Certificates,* 61 M.C.C. 209, and *accessories,* and *dry goods,* as a *common carrier* over irregular routes, between New York, N.Y., on the one hand, and, on the other, points in Nassau and Suffolk Counties, N.Y. Vendee is authorized to operate as a common carrier in New Jersey and New York. Application has been filed for temporary authority under section 210a(b).

Under the proposed transaction vendee proposes to tack or join the operating rights here sought to be acquired, via New York, N.Y., with the irregular-route operating authority now held by vendee in Certificate No. MC 121393 (Sub-No. 3), which authorizes the transportation of wearing apparel and related commodities, between those same New Jersey counties, on one hand, and, on the other, New York, N.Y.

After the authority sought herein is authorized and the transaction consummated, vendee herein intends to file an application to eliminate any existing gateways.

NOTE.—MC 121393 (Sub-No. 5), is a matter directly related.

[Finance Docket No. 27762]

The Interstate Commerce Commission hereby gives notice that under the date of October 15, 1974, a Joint Application was filed by the Illinois Central Gulf Railroad Company (Central), 233 N. Michigan Avenue, Chicago, Illinois 60601; and the St. Louis-San Francisco Railway Company (Frisco), 906 Olive Street, St. Louis, Missouri 63101; seeking approval of Supplemental Agreements relating to trackage rights and joint use of trackage in and in the vicinity of Birmingham, Alabama. Howard D. Koontz, 233 N. Michigan Avenue, Chicago, Illinois 60601, is attorney for the Illinois Central Gulf Railroad Company; and James S. Bowie, 906 Olive Street, St. Louis, Missouri 63101, is attorney for the St. Louis-San Francisco Railway Company.

Involved in the Supplemental Agreements are (a) Amendment dated May 25, 1972, to a Trackage Rights Agreement entered into between predecessors of applicants on December 5, 1903, covering the use by Central of approximately 36.9 miles of Frisco trackage from Jasper to Birmingham, Alabama, and 10.88 main line miles, plus 5.03 miles of yards and sidings between Pratt City and Bessemer, Alabama; and (b) a related Amendment dated May 25, 1972, modifying the terms of an Agreement dated as of January 1, 1966, between predecessors of Central and Frisco, covering the use and operation of 37.08 miles of yards and sidings formerly owned by Birmingham Belt Railroad Company, 2.7 miles Frisco's main line trackage and approximately 16.75 miles of Central's yards and sidings in joint terminal facilities at Birmingham, Alabama.

The implementation of the Supplemental Agreements will not result in the acquisition, construction, or abandonment of any railroad facilities and will not change the existing usage of railroad facilities, nor will the implementation of the Supplemental Agreements affect any railroad employees as all that is contemplated is an increase in payments by Central of Frisco. All rail operations will continue as they now exist.

In the opinion of the applicants, the authority sought will have no significant effect upon the quality of the human environment within the meaning of the National Environmental Policy Act of 1969. In accordance with the Commission's regulation (49 CFR 1100.250) in Ex Parte No. 55 (Sub-No. 4), *Implementation-Nat'l Environmental Policy Act of 1969*, 340 I.C.C. 431 (1972), any protests may include a statement indicating the presence or absence of any effect of the requested Commission action on the quality of the human environment. If any such effect is alleged to be present, the statement shall include information relating to the relevant factors set forth in Ex Parte No. 55 (Sub-No. 4), supra Part (b) (1)–(5), 340 I.C.C. 431, 461.

The proceedings will be handled without public hearings unless protests are received which contain information indicating a need for such hearings. Any protests submitted shall be filed with the Commission on or before December 2, 1974.

The Colorado & Wyoming Railway Company, the Colorado and Southern Railway Company and the Atchison, Topeka, and Santa Fe Railway Company hereby give notice that on the *11th* day of October 1974, they filed with the Interstate Commerce Commission at Washington, D.C., a joint application for authority to acquire trackage rights over, and the joint use of, (1) a line of railroad owned by The Colorado & Wyoming Railway Company which will extend for a distance of about 2.54 miles from a point on the joint main line of The Colorado and Southern Railway Company and The Atchison, Topeka, and Santa Fe Railway Company located at Minnequa, Pueblo County, Colorado, at Milepost 124.13, and (2) a portion of said joint main line near said Milepost 124.13. The purpose of the trackage rights will be to provide general rail service by The Colorado & Wyoming Railway Company to the area adjacent to the said line of The Colorado & Wyoming Railway Company, including an electric power generating plant which has been constructed by the Public Service Company of Colorado, and to provide unit coal train service by The Colorado and Southern Railway Company to the said electric power generating plant. The lines over which said trackage rights will be acquired are located entirely within the County of Pueblo, State of Colorado.

The names and addresses of the applicants and their attorneys are as follows:

The Colorado & Wyoming Railway Company, 225 Canal Street, Pueblo, Colorado 81004. Attorneys: Welborn, Dufford, Cook & Brown, David W. Furgason, Esq., 1100 United Bank Center, Denver, Colorado 80202. Sullvan & Worcester, David M. Schwartz, Esq., Robert L. Calhoun, Esq., 1025 Connecticut Avenue, NW., Washington, D.C. 20036.

The Colorado and Southern Railway Company, 20th Floor—Executive Tower, 1405 Curtis Street, Denver, Colorado 80202. Attorney: J. C. Street, Esq., 19th Floor—Executive Tower, 1405 Curtis Street, Denver, Colorado 80202.

The Atchison, Topeka, and Santa Fe Railway Company, 80 East Jackson Boulevard, Chicago, Illinois 60604. Attorney: Milton E. Nelson, Jr., Esq., 80 East Jackson Boulevard, Chicago, Illinois 60604.

This application has been assigned Finance Docket No. 27760. In the Applicants opinion, granting the authority sought in this application would not constitute a major Federal action having a significant effect upon the quality of the human environment. In accordance with the Commission's regulations (49 CFR 1100.250) in Ex Parte No. 55 (Sub-No. 4), *Implementation-Nat'l Environmental Policy Act of 1969*, 340 I.C.C. 431 (1972), any protests may include a statement indicating the presence or absence of any effect of the requested Commission action on the quality of the human environment. If any such effect is alleged to be present, the statement shall include information relating to the relevant factors set forth in Ex Parte No. 55 (Sub-No. 4), supra Part (b) (1)–(5), 340 I.C.C. 431, 461. The proceeding will be handled without public hearings unless protests are received which contain information indicating the presence or absence of any protests submitted shall be filed with the Commission on or before December 2, 1974.

By the Commission.

[SEAL] ROBERT L. OSWALD, *Secretary.*

[FR Doc.74-25379 Filed 10-30-74;8:45 am]

[Notice 180]

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 November 21, 1974. Pursuant to section 17 (8) of the Interstate Commerce Act, the filing of such a petition will postpone the effective date of the order in that proceeding pending its disposition. The matters relied upon by petitioners must be specified in their petitions with particularity.

No. MC–FC–75159. By order of October 21, 1974, the Motor Carrier Board approved the transfer to Evan D. Johnson and Charles A. Salts, a partnership, doing business as Oaks Trailer Towing, P.O. Box 2537, Vancouver, Wash. 98661, of the operating rights in Certificate No. MC 133943 issued June 15, 1972, to Walt J. Fahenstock, Sr., and Ruth P. Smalley, a partnership, doing business as Knappa Trailer Towing, P.O. Box 856, Rainier, Oreg. 97048, authorizing the transportation of trailers designed to be drawn by passenger automobiles in secondary movement, and buildings in sections mounted on wheeled undercarriages between points in Clatsop and Columbia Counties, Oreg., on the one hand, and, on the other, points in Pacific, Wahkiakum, and Cowlitz Counties, Wash.

No. MC–FC–75291. By order entered 10.21.74 the Motor Carrier Board approved the transfer to Cedar Van Lines, Inc., Minneapolis, Minn., of that portion of the operating rights set forth in Certificates Nos. MC 14716 (Sub-No. 3), and MC 14716 (Sub-No. 5), issued August 31, 1967, and December 9, 1969, respectively, to Orvan Tjeerdsma, Avon, S. Dak., authorizing the transportation of household goods and emigrant movables, between Avon and points in South Dakota within 20 miles of Avon, on the one

hand, and, on the other, points and places in Nebraska, Iowa, and North Dakota; and household goods, between Springfield, S. Dak., and points within 20 miles of Springfield, on the one hand, and, on the other, points in Iowa, Minnesota, and Nebraska. Robert E. Swanson, 1211 S. Sixth St., Stillwater, Minn. 55082, practitioner for applicants.

No. MC–FC–75353. By order of October 22, 1974, the Motor Carrier Board approved the transfer to Bedell's Express, Inc., Columbiaville, N.Y., of the operating rights in Certificate No. MC 78033 issued February 6, 1964, to Joseph A. Martino, doing business as Bedell's Express, Columbiaville, N.Y., authorizing the transportation of general commodities, with usual exceptions, between Troy, N.Y., and Hudson, N.Y., serving all intermediate points and named off-route points. John J. Brady, Jr., 1111 Twin Towers, 99 Washington Avenue, Albany, N.Y. 12210, attorney for applicants.

No. MC–FC–75427. By order entered October 21, 1974, the Motor Carrier Board approved the transfer to Mike's Trucking, Inc., Bourbonnais, Ill., of the operating rights set forth in Certificate No. MC 136636, issued January 10, 1974, to M. H. Mesenbring, doing business as Mike's Trucking, Bourbonnais, Ill., authorizing the transportation of animal waste storage tanks, livestock scales, livestock feed bunkers, forage metering devices, animal waste spreader tanks, and soil savers, from Kankakee, Ill., to points in New York and Pennsylvania; and iron or steel silos, and component parts of iron or steel silos, including silo unloading devices, and materials incidental to the erection and completion of silos, from Kankakee, Ill., to points in New York and Pennsylvania. Paul F. Sullivan, 711 Washington Building, 15th and New York Ave., Washington, D.C. 20005.

No. MC–FC–75429. By order of October 21, 1974, the Motor Carrier Board approved the transfer to H. H. Sperbeck, doing business as Pleasant Hill Transfer, Kansas City, Mo., of the operating rights in Certificate No. MC 126041 issued November 23, 1964, to Robert Iowa, doing business as Bob's Truck Line, Liberty, Mo., authorizing the transportation of general commodities, with exceptions, between Kansas City, Mo., and Liberty, Mo. Donald J. Quinn, 1012 Baltimore St., Kansas City, Mo., 64105, attorney for applicants.

[SEAL] ROBERT L. OSWALD,
Secretary.

[FR Doc.74–25377 Filed 10–30–74;8:45 am]

[Notice 146]

MOTOR CARRIER TEMPORARY AUTHORITY APPLICATIONS

OCTOBER 23, 1974.

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 November 15, 1974. 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 263 (Sub-No. 216TA), filed October 11, 1974. Applicant: GARRETT FREIGHTLINES, INC., P.O. Box 4048, 2055 Garrett Way, Pocatello, Idaho 83201. Applicant's representative: Wayne Green (same address as applicant). Authority sought to operate as a *common carrier*, by motor vehicle, over regular routes, transporting: *General commodities* (except those of unusual value, household goods as defined by the Commission, commodities in bulk and those requiring special equipment), serving the plant site and storage facilities of C.U.I. International near Boise, Idaho, as an off-route points in connection with carrier's regular-route operations, for 180 days.

NOTE.—Applicant intends to tack authority with base certificate MC 263.

Supporting shipper: C.U.I. International, P.O. Box 399, Nampa, Idaho 83651. Send protests to: C. W. Campbell, District Supervisor, Interstate Commerce Commission, Bureau of Operations, 550 West Fort, Box 07, Boise, Idaho 83724.

No. MC 2202 (Sub-No. 468TA), filed October 8, 1974. Applicant: ROADWAY EXPRESS, INC., 1077 Gorge Boulevard, P.O. Box 471, Akron, Ohio 44309. Applicant's representative: William Slabaugh (same address as applicant). Authority sought to operate as a *common carrier*, by motor vehicle, over regular routes, transporting: *General commodities* (except those of unusual value, Class A and B explosives, household goods as defined by the Commission, commodities in bulk, and those requiring special equipment), serving the warehouse and distribution facility of Browning Manufacturing Company at or near Eaton, Ohio, as an off-route point, for 180 days.

NOTE.—Applicant will tack with MC 2202 and Subs thereto, and will effect interchange at all points.

Supporting shipper: Browning Manufacturing Company, Maysville, Ky. 41056. Send protests to: James Johnson, District Supervisor, Interstate Commerce Commission, Bureau of Operations, 181 Federal Office Building, 1240 East Ninth Street, Cleveland, Ohio 44199.

No. MC 2962 (Sub-No. 53 TA), filed October 7, 1974, Applicant: A. & H. TRUCK LINE, INC., 1111 East Louisiana Street, Evansville, Ind. 47717. Applicant's representative: Robert H. Kinker, 711 McClure Bldg., P.O. Box 464, Frankfort, Ky. 40601. Authority sought to operate as a *common carrier*, by motor vehicle, over regular routes, transporting: *General commodities* (except those of unusual value, Classes A and B explosives, household goods as defined by the Commission, commodities in bulk, and commodities requiring special equipment), serving Santa Claus, Ind., and commercial zone thereof, as off-route points in connection with carrier's regular route authority contained in Certificate MC 2962, and MC 2962, Sub-12, for 180 days. Supporting shipper: Soundesign Corp., Box 221, Gladstone, N.J. 07934. Send protests to: District Supervisor James W. Habermehl, Interstate Commerce Commission, Bureau of Operations, 802 Century Bldg., 36 S. Penn. Street, Indianapolis, Ind. 46204.

NOTE.—Applicant proposes to tack the authority here applied for with its present authority in Certificate MC 2962, and MC 2962, Sub-12, providing both single line service to authorized points served direct by A. & H. Truck Line, Inc., and a joint line service in connection with connecting carriers at interchange points served by A. & H. at gateway cities of Chicago, Ill.; Evansville, Indianapolis, and Terre Haute, Ind.; Memphis and Nashville, Tenn.; Louisville, Ky.; Cincinnati, Ohio and St. Louis, Mo.

No. MC 13900 (Sub-No. 23TA), filed October 10, 1974. Applicant: MIDWEST HAULERS, INC., 228 Superior Street, Toledo, Ohio 43604. Applicant's representative: Harold G. Hernly, 118 N. St. Asaph St., Alexandria, Va. 22314. Authority sought to operate as a *common carrier*, by motor vehicle, over irregular routes, transporting: *General commodities* of freight forwarders, as defined in Section 402(a) of the Act, from Norfolk, Virginia, to Chicago, Ill., for 180 days. Supporting shipper: Universal Carloading & Distributing Company 345 Hudson St., New York, N.Y. 10014. SEND PROTESTS TO: Keith D. Warner, District Supervisor, Interstate Commerce Commission, Bureau of Operations 313 Federal Office Building, 234 Summit Street, Toledo, Ohio 43604.

No. MC 21684 (Sub-No. 23TA), filed October 2, 1974. Applicant: CHARLES E. DANBURY CO., a Corporation, 292 South Fifth Street, Williamsburg, Ohio 45176. Applicant's representative: Jack B. Josselson, 700 Atlas Bank Building, Cincinnati, Ohio 45202. Authority sought to operate as a *contract carrier*, by motor vehicle, over irregular routes, transporting: *Truck bodies, accessories, parts, and equipment therefor*, under a continuing contract or contracts with Pullman Incorporated Trailmobile Division, from West Plaines, Mo., to points in Arkansas,

California, Colorado, Georgia, Illinois, Iowa, Kansas, Kentucky, Minnesota, Nebraska, Oklahoma, Oregon, Tennessee, Texas, Utah, Washington, and Wisconsin, for 180 days. Supporting shipper: Pullman Incorporated, Trailmobile Division, 200 South Michigan Avenue, Chicago, Ill. 60604. Send protests to: Paul J. Lowry, District Supervisor, Interstate Commerce Commission, Bureau of Operations, 5514-FOB, 550 Main Street, Cincinnati, Ohio 45202.

No. MC 52460 (Sub-No. 159TA), filed October 15, 1974. Applicant: ELLEX TRANSPORTATION, INC., 1420 W. 35th St., P.O. Box 9637, Tulsa, Okla. 74107. Applicant's representative: Steve B. McCommas (same address as applicant). Authority sought to operate as a *common carrier*, by motor vehicle, over irregular routes, transporting: *Petroleum products* in containers, from St. Louis, Mo., to points in Tennessee, Kentucky, Alabama, and Mississippi, for 180 days. Supporting shipper: Mobil Oil Corporation, Franklin E. Hopkins, Asst. Regional Traffic Mgr., P.O. Box 900, Dallas, Texas 75221. Send protests to: C. L. Phillips, District Supervisor, Interstate Commerce Commission, Bureau of Operations, Room 240, Old P.O. Bldg., 215 NW. Third, Oklahoma City, Okla.

No. MC 59117 (Sub-No. 45TA), filed October 15, 1974. Applicant: ELLIOTT TRUCK LINE, INC., 101 East Excelsior, Vinita, Okla. 74301. Applicant's representative: Wilburn L. Williamson, 280 National Foundation Life Building, 3535 NW. 58th, Oklahoma City, Okla. 73112. Authority sought to operate as a *common carrier*, by motor vehicle, over irregular routes, transporting: *Acid*, in bulk, in tank vehicles, from Pryor, Okla., to points in Arkansas, Kansas, Missouri, and Texas, for 180 days. Supporting shipper: Cherokee Nitrogen Co., a Division of N-Ren Corp., Bob Bostick, Sales Mgr., P.O. Box 429, Pryor, Okla. 74361. Send protests to: C. L. Phillips, District Supervisor, Interstate Commerce Commission, Bureau of Operations, Room 240, Old P.O. Building, 215 NW. Third, Oklahoma City, Okla. 73102.

No. MC 97793 (Sub-No. 2TA), filed September 30, 1974. Applicant: JESUS RIOS, doing business as RIOS WOOD & COAL YARD, 324 Camino del Monte Sol, Santa Fe, N. Mex. 87501. Applicant's representative: J. E. Gallegos, 215 Lincoln Avenue, P.O. Box 2228, Santa Fe, N. Mex. 87501. Authority sought to operate as a *common carrier*, by motor vehicle, over irregular routes, transporting: *Concrete blocks, cement, rebar and reinforcing wire, fireplace equipment, and doors and frames*, from Santa Fe, N. Mex., to points in Costilla, Alamosa, Archuleta, Conejos, and La Plata Counties, Colo., for 180 days. Supporting shipper: Empire Block Company, 1805 Second Street, Santa Fe, N. Mex. 87501. Send protests to: John H. Kirkemo, District Supervisor, Interstate Commerce Commission, Bureau of Operations, 1106 Federal Building, 517 Gold Avenue SE., Albuquerque, N. Mex. 87101.

No. MC 105375 (Sub-No. 51TA), filed October 15, 1974. Applicant: DAHLEN TRANSPORT OF IOWA, INC., 1680 Fourth Avenue, Newport, Minn. 55055. Applicant's representative: Joseph A. Eschenbacher, Jr. (same address as applicant). Authority sought to operate as a *common carrier*, by motor vehicle, over irregular routes, transporting: *Liquid animal feed and liquid animal feed supplements*, in bulk, in tank vehicles, from Blair, Nebr., to points in Iowa, Illinois, Missouri, Kansas, Wisconsin, Minnesota, North Dakota, South Dakota, Nebraska, Colorado, Wyoming, Montana, and Oklahoma, for 180 days. Supporting shipper: Ruminant Nitrogen Products Company, P.O. Box 450, 128 So. 17th Street, Blair, Nebr. 68008. Send protests to: Raymond T. Jones, District Supervisor, Interstate Commerce Commission, Bureau of Operations, Room 414 Federal Building & U.S. Courthouse, 110 So. 4th Street, Minneapolis, Minn. 55401.

No. MC 107496 (Sub-No. 972TA), filed October 10, 1974. Applicant: RUAN TRANSPORT CORPORATION, Third and Keosauqua Way, P.O. Box 855, Des Moines, Iowa 50309. Applicant's representative: E. Check (same address as applicant). Authority sought to operate as a *common carrier*, by motor vehicle, over irregular routes, transporting: *Barytes ore*, in bulk, from Pfizer, Inc.'s plantsite and facilities in Washington County, Mo., to East St. Louis, Ill., for 180 days. Supporting shipper: Pfizer, Inc., 235 East 42nd Street, New York, N.Y. 10017. Send protests to: Herbert W. Allen, District Supervisor, Interstate Commerce Commission, Bureau of Operations, 875 Federal Building, Des Moines, Iowa 50309.

No. MC 108449 (Sub-No. 378TA), filed October 10, 1974. Applicant: INDIANHEAD TRUCK LINES, INC., 1947 West County Road C, St. Paul, Minn. 55113. Applicant's representative: W. A. Myllenbeck (same address as applicant). Authority sought to operate as a *common carrier*, by motor vehicle, over irregular routes, transporting: *Petroleum base spray oil*, in bulk, in tank vehicles, from St. Paul, Minn., to Rogers City, Mich., for 180 days. Supporting shipper: Sta-Vis Oil Company, 516 Randolph Avenue, St. Paul, Minn. 55102. Send protests to: Raymond T. Jones, District Supervisor, Interstate Commerce Commission, Bureau of Operations, Room 414 Federal Bldg., 110 S. 4th Street, Minneapolis, Minn. 55401.

No. MC 108449 (Sub-No. 379TA), filed October 15, 1974. Applicant: INDIANHEAD TRUCK LINE, INC., 1947 West County Road C, St. Paul, Minn. 55113. Applicant's representative: W. A. Myllenbeck (same address as applicant). Authority sought to operate as a *common carrier*, by motor vehicle, over irregular routes, transporting: *Liquified ethylene*, in bulk, in tank vehicles, from Morris, Ill., to Calvert City, Ky., for 180 days. Supporting shipper: Northern Petrochemical Company, 2350 East Devon Avenue, Des Plaines, Ill. 60018. Send protests to: Raymond T. Jones, District Supervisor, Interstate Commerce Commission, Bureau of Operations, Room 414, Federal Building & U.S. Courthouse, 110 S. 4th Street, Minneapolis, Minn. 55401.

No. MC 109501 (Sub-No. 14TA), filed October 16, 1974. Applicant: CALHOUN TRUCKING CORP., 319 Jacet Road, Kearney, N.J. 07032. Applicant's representative: Morton E. Kiel, 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: (1) *Iron and steel articles*, from Sayreville, N.J., to points in Massachusetts, Rhode Island, Connecticut, New York, New Jersey, Delaware, Pennsylvania, Maryland, the District of Columbia, and Virginia, and (2) *Commodities* used in the conduct of shipper's business, from points in Massachusetts, Rhode Island, Connecticut, New York, New Jersey, Pennsylvania, Delaware, Maryland, the District of Columbia, and Virginia, to Sayreville, N.J., for 180 days. Supporting shipper: New Jersey Steel & Structural Corporation, N. Crossman Road, P.O. Box 11, Sayreville, N.J. 08872. Send protests to: District Supervisor Robert E. Johnston, Interstate Commerce Commission, Bureau of Operations, 9 Clinton Street, Newark, N.J. 07102.

No. MC 110420 (Sub-No. 726TA) (Correction), filed September 23, 1974, published in the FEDERAL REGISTER issue of October 11, 1974, and republished as corrected this issue. Applicant: QUALITY CARRIERS, INC., P.O. Box 186, Pleasant Prairie, Wis. 53158. Applicant's representative: Davis A. Petersen (same address as applicant). Authority sought to operate as a *common carrier*, by motor vehicle, over irregular routes, transporting: *Fusel oil*, in bulk, in tank vehicles, from the plant site of Schenley Distillers Co. in Lawrenceburg, Ind., to Northwestern Chemical Co. in West Chicago, Ill., for 180 days.

NOTE.—The purpose of this republication is to show the correct commodity description as *Fusel oil*, in lieu of *Fuel oil*, which was published in the FEDERAL REGISTER in error. The rest of the application will remain the same.

No. MC 111231 (Sub-No. 190TA), filed October 10, 1974. Applicant: JONES TRUCK LINES, INC., 610 East Emma Avenue, Springdale, Ark. 72764. Applicant's representative: James B. Blair, 111 Halcomb Street, Springdale, Ark. 72764. Authority sought to operate as a *common carrier*, by motor vehicle, over irregular routes, transporting: *Wooden pallets*, from the plant sites of Risby Pallet and Lumber Company, Inc., in Carter County, Mo., to points in Illinois and Indiana, for 180 days. Supporting shipper: Risby Pallet and Lumber Company, Inc., Box 125, Ellsinore, Mo. 63937. Send protests to: William H. Land, Jr., District Supervisor, Interstate Commerce Commission, Bureau of Operations, 2519 Federal Office Building, 700 West Capitol, Little Rock, Ark. 72201.

No. MC 111401 (Sub-No. 433TA), filed October 15, 1974. Applicant: GROENDYKE TRANSPORT, INC., 2510 Rock Island Blvd., Enid, Okla. 73701. Applicant's representative: Victor R. Comstock, P.O.

Box 632, Enid, Okla. 73701. Authority sought to operate as a *common carrier*, by motor vehicle, over irregular routes, transporting: *Chemicals*, in bulk, in tank vehicles, from the plantsite of Dow Chemical U.S.A., near Plaquemine, La., to Ports of Entry on the International Boundary line between the United States and Mexico, located in Texas, in foreign commerce only, for 180 days. Supporting shipper: A. R. Mills, Supervisor, Traffic Services, Dow Chemical U.S.A., Plaquemine, La. 70764. Send protests to: C. L. Phillips, District Supervisor, Interstate Commerce Commission, Bureau of Operations, Room 240, Old P.O. Building, 215 NW. Third, Oklahoma City, Okla. 73102.

No. MC 111729 (Sub-No. 470TA), filed October 9, 1974. Applicant: PUROLATOR COURIER CORP., 2 Nevada Drive, Lake Success, 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: *Laboratory samples and specimens of all kinds, consisting of blood and urine; tissues and cells, such as brain and skin; feces, sera, and carcasses, limited to small animals or birds, such as chickens and baby pigs; cultures, media for cultures, biological research products, vectors (insects), vaccines, antigens, parasites (animal), and chemicals as needed in diagnostic procedures*, (1) Between Orient Point, N.Y., on the one hand, and, on the other, points in Connecticut, Delaware, Maryland, Massachusetts, New Hampshire, New Jersey, Pennsylvania, Rhode Island, Vermont, and the District of Columbia; (2) Between Ames, Iowa, on the one hand, and, on the other, points in Illinois, Kansas, Minnesota, Missouri, Nebraska, South Dakota, and Wisconsin; (3) Between Beltsville, Md., on the one hand, and, on the other, points in Delaware, New Jersey, New York, Pennsylvania, Virginia, and West Virginia; (4) Between points in Alabama, Arizona, Arkansas, California, Colorado, Connecticut, Delaware, Florida, Georgia, Illinois, Indiana, Iowa, Kansas, Kentucky, Louisiana, Maine, Maryland, Massachusetts, Michigan, Minnesota, Mississippi, Missouri, Nebraska, New Hampshire, New Jersey, New Mexico, New York, North Carolina, North Dakota, Ohio, Oklahoma, Oregon, Pennsylvania, Rhode Island, South Carolina, South Dakota, Texas, Tennessee, Vermont, Virginia, Washington, West Virginia, Wisconsin, District of Columbia, restricted to traffic having an immediately prior or subsequent movement by air, originating from Orient Point, N.Y.; Ames, Iowa; and Beltsville, Md., for 180 days. Supporting shippers: U.S. Department of Agriculture Animal and Plant Health Inspection Service, Procurement and Property Branch Administration Services Division, 6505 Bel Crest Road, Room 620, Hyattsville, Md. 20782. Send protests to: Anthony D. Giaimo, District Supervisor, Interstate Commerce Commission, Bureau of Operations, 26 Federal Plaza, New York, N.Y. 10007.

No. MC 111729 (Sub-No. 471TA), filed October 9, 1974. Applicant: PUROLATOR COURIER CORP., 2 Nevada Drive, Lake Success, 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) *Business papers, records, audit and accounting media of all kinds*, between Frazer, Pa., on the one hand, and, on the other, Elkton, and Salisbury, Md.; Burlington, Cherry Hill, Hammonton, Penns Grove, Toms River, and Vineland, N.J.; (2) *Business papers, records, audit and accounting media of all kinds*, between Mountaintop, Pa., on the one hand, and, on the other, Schenectady, N.Y.; and (3) *Business or office machine parts, supplies, devices, and units* restricted against the transportation of articles weighing in the aggregate more than 100 pounds from one consignor to one consignee on any one day, between Mechanicsburg, Pa., on the one hand, and, on the other, Akron, Ashtabula, Canton, Cleveland, Mansfield, and Youngstown, Ohio; Jamestown, N.Y., for 180 days. Supporting shippers: (1) International Business Machines Corp., P.O. Box 10, Princeton, N.J. 08540; (2) National Information Systems, Routes 401 and 202, Frazer, Pa.; and (3) Certain-Teed Products, P.O. Box 860, Valley Forge, Pa. Send protests to: Anthony D. Giaimo, District Supervisor, Bureau of Operations, Interstate Commerce Commission, 26 Federal Plaza, New York, N.Y. 10007.

No. MC 112184 (Sub-No. 45TA), filed October 8, 1974. Applicant: THE MANFREDI MOTOR TRANSIT COMPANY, 11250 Kinsman Road, Newbury, Ohio 44065. Applicant's representative: A. Charles Tell, 100 East Broad Street, Columbus, Ohio 43215. Authority sought to operate as a *contract carrier*, by motor vehicle, over irregular routes, transporting: *Paint*, in bulk, in tank vehicles, from Cleveland, Ohio, to Kansas City, Mo., and Kansas City, Kans., for 180 days. Supporting shipper: P.P.G. Industries, Inc., One Gateway Center, Pittsburgh, Pa. 15222. Send protests to: James Johnson, District Supervisor, Interstate Commerce Commission, Bureau of Operations, 181 Federal Office Building, 1240 East Ninth Street, Cleveland, Ohio 44199.

No. MC 112520 (Sub-No. 292TA), filed October 11, 1974. Applicant: MCKENZIE TANK LINES, INC., P.O. Box 1200, Tallahassee, Fla. 32302. Applicant's representative: Sol H. Proctor, 1107 Blackstone Bldg., Jacksonville, Fla. 32202. Authority sought to operate as a *common carrier*, by motor vehicle, over irregular routes, transporting: *Propellants explosives (solids), Class B explosives, smokeless powder for small arms, water wet*, in bulk, in tank vehicles, under provisions and restrictions of DOT SP 6040, from the plant site of Olin Corporation in Wakulla County, Fla., to Marion and Wolf Lake, Ill., for 180 days. Supporting shipper: Olin Corporation. P.O. Box 222, St. Marks, Fla. 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 112617 (Sub-No. 321TA), filed October 11, 1974. Applicant: LIQUID TRANSPORTERS, INC., P.O. Box 21395, Louisville, Ky. 40221. Applicant's representative: Charles R. Dunford (same address as applicant). Authority sought to operate as a *common carrier*, by motor vehicle, over irregular routes, transporting: *Fly ash*, in bulk, in tank vehicles, from Owensboro, Ky., to points in Illinois, Indiana, and Tennessee, for 180 days. Supporting shipper: F. B. Tetzel, Vice President, Walter N. Handy Co., 1812 Fleming Road, Louisville, Ky. 40205. Send protests to: Wayne L. Merilatt, District Supervisor, Interstate Commerce Commission, Bureau of Operations, 426 Post Office Building, Louisville, Ky. 40202.

No. MC 113475 (Sub-No. 23TA), filed October 11, 1974. Applicant: RAWLINGS TRUCK LINE, INC., P.O. Box 831, Emporia, Va. 23847. Applicant's representative: Edward G. Villalon, 1032 Pennsylvania Building, Pennsylvania Ave. & 13th St. NW., Washington, D.C. 20004. Authority sought to operate as a *common carrier*, by motor vehicle, over irregular routes, transporting: *Landscape timbers and fencing*, (A) from Plymouth and Waco, N.C., to Salisbury, Md., for stopping-in-transit for rot preventive treatment, thence to points in North Carolina, Virginia, Tennessee, Kentucky, Illinois, Indiana, Michigan, Ohio, West Virginia, Pennsylvania, Delaware, New Jersey, New York, Connecticut, Massachusetts, Rhode Island, Vermont, New Hampshire, Maine, Maryland, and the District of Columbia, and (B) from Plymouth and Waco, N.C., to Pageland, S.C., for stopping-in-transit for rot preventive treatment, thence to points in the United States in and east of Michigan, Illinois, Kentucky, Tennessee, Mississippi, and Louisiana, for 180 days. Supporting shipper: Joseph Gendoes, Jr., Region Transportation Manager, P.O. Box 787, Plymouth, N.C. 27893. Send protests to: District Supervisor C. M. Harmon, Interstate Commerce Commission, Bureau of Operations, 10–502 Federal Bldg., 400 N. 8th Street, Richmond, Va. 23240.

No. MC 114632 (Sub-No. 79TA), filed October 9, 1974. Applicant: APPLE LINES, INC., 212 SW. Second, Madison, S. Dak. 57042. Applicant's representative: Robert A. Applewick (same address as applicant). Authority sought to operate as a *common carrier*, by motor vehicle, over irregular routes, transporting: *Crushed vehicle bodies, engines, transmissions, and scrap metal for recycling purposes*, from points in Iowa, Minnesota, Nebraska, North Dakota, and South Dakota, to points in Illinois, Indiana, Minnesota, and Wisconsin, for 180 days. Supporting shippers: Hendricks Iron & Steel, Hendricks, Minn., David Howard, Pres.; Aberdeen Wrecking Company, 214 First Avenue NW., Aberdeen, S. Dak. 57401, Herschel Premack, Partner; Tiny's

Auto Wrecking, 4343 West Main, Fargo, N. Dak. 58102, Eilif Hoyl, owner; Sioux City Compress Steel, 214 Court, Sioux City, Iowa, Samuel Bernstein, Pres.; and Van's Used Trucks & Parts, Highway 20, West, South Sioux City, Nebr., Gilbert Van De Mksen, Owner. Send protests to: J. L. Hammond, District Supervisor, Interstate Commerce Commission, Bureau of Operations, Room 369, Federal Building, Pierre, S. Dak. 57501.

No. MC 115327 (Sub-No. 110TA), filed October 16, 1974. Applicant: REDWING REFRIGERATED, INC., P.O. Box 10177, Taft, Fla. 32809. Applicant's representative: J. V. McCoy, P.O. Box 426, Tampa, Fla. 33601. Authority sought to operate as a *common carrier*, by motor vehicle, over irregular routes, transporting: *Jams, jellies, or preserves, edible, N.O.I., juices other than frozen*, in cases, from Garden City Park, N.Y., to Clarksburg, Charleston, St. Albans, Culloden, Huntington, Kenova, Logan, Williamson, Beckley, and Mullins, W. Va.; Abingdon, Bluefield, N. Tazewell, Marion, Bristol, Coeburn, Wise, Norton, Salem, Appalachia, Franconia, Chesapeake, Norfolk, Portsmouth, and Newport News, Va.; Bristol, Johnson City, Erwin, Greenville, Knoxville, Nashville, Jackson, Memphis, Kingsport, and Morristown, Tenn., for 180 days. Supporting shipper: Fruitcrest Corporation, 250 Fulton Avenue, Garden City Park, N.Y. 11040. 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 115331 (Sub-No. 279TA), filed October 15, 1974. Applicant: TRUCK TRANSPORT, INCORPORATED, 29 Clayton Hills Lane, St. Louis, Mo. 63131. Applicant's representative: J. R. Ferris, 230 St. Clair Avenue, East St. Louis, Ill. Authority sought to operate as a *common carrier*, by motor vehicle, over irregular routes, transporting: *Ferrous sulphate*, in bulk, in dump vehicles, from Goodyear Chemical, Akron, Ohio, to the manufacturing facilities of Minnesota Mining & Manufacturing at or near Cordova, Ill., for 180 days. Supporting shipper: Minnesota Mining & Manufacturing Co., 3M Center, Building 224–12, St. Paul, Minn. 55101. Send protests to: J. P. Werthmann, District Supervisor, Interstate Commerce Commission, Bureau of Operations, Room 1465, 210 N. 12th Street, St. Louis, Mo. 63101.

No. MC 115524 (Sub-No. 29TA), filed October 9, 1974. Applicant: BURSCH TRUCKING, INC., doing business as ROADRUNNER TRUCKING, INC., 415 Rankin Road NE., Albuquerque, N. Mex. 87107. Applicant's representative: Don F. Jones (same address as applicant). Authority sought to operate as a *contract carrier*, by motor vehicle, over irregular routes, transporting: *Lumber and particleboard*, from points in Oregon and Washington, to points in New Mexico, for 180 days. Supporting shipper: Sagebrush Sales Company, P.O. Box 25606, Albuquerque, N. Mex. 87125. Send protests to: John H. Kirkemo, District Supervisor, Interstate Commerce Commission, Bureau of Operations, 1106 Federal Office Building, 517 Gold Avenue SW., Albuquerque, N. Mex. 87101.

NOTE.—Applicant intends to tack this authority with authority held by it in Docket No. MC 115524 (Sub-No. 19TA), and any permanent authority granted of the same description as its Sub 19TA.

No. MC 115793 (Sub-No 18TA), filed October 15, 1974. Applicant: CALDWELL FREIGHT LINES, INC., P.O. Box 672, U.S. Highway 321 South, Lenoir, N.C. 28645. Applicant's representative: Theodore Polydoroff, 1250 Connecticut Avenue NW., Suite 600, Washington, D.C. 20036. Authority sought to operate as a *common carrier*, by motor vehicle, over irregular routes, transporting: *New furniture and furniture parts*, from the plant site of Burlington House Furniture at or near Robbinsville, N.C., to points in Burke, Caldwell, and Catawba Counties, N.C., and damaged or rejected shipments on return, for 180 days. Supporting shipper: Burlington House Furniture, P.O. Box 907, Lexington, N.C. 27292. Send protests to: District Supervisor Terrell Price, Interstate Commerce Commission, Bureau of Operations, 800 Briar Creek Road, Suite CC516, Charlotte, N.C. 28205.

NOTE.—Applicant states that it will tack at Hickory, Lenoir, Morganton, Claremont, Newton, and other points in Burke, Caldwell, and Catawba Counties, N.C.

No. MC 117765 (Sub-No. 178TA), filed October 10, 1974. Applicant: HAHN TRUCK LINE, INC., 5315 NW. 5th, Oklahoma City, Okla. 73107. Applicant's representative: R. W. Hagan (same address as applicant). Authority sought to operate as a *common carrier*, by motor vehicle, over irregular routes, transporting: *Salt and salt products*, from the plant site of American Salt Company, Lyons, Kans., to that portion of Indiana on and south of U.S. Highway 40, for 180 days. Supporting shipper: American Salt Company, John Branham, 3142 Broadway, Kansas City, Mo. 64111. Send protests to: C. L. Phillips, District Supervisor, Interstate Commerce Commission, Bureau of Operations, Room 240, Old P.O. Bldg., 215 NW. Third, Oklahoma City, Okla. 73102.

No. MC 118959 (Sub-No. 12TA), filed October 11, 1974. Applicant: JERRY LIPPS, INC., 130 S. Frederick, Cape Girardeau, Mo. 63701. Applicant's representative: Ed Bazelon, 39 S. LaSalle, Chicago, Ill. 60603. Authority sought to operate as a *common carrier*, by motor vehicle, over irregular routes, transporting: *Cellulose materials and products and paper and paper products and materials, equipment and supplies* used in the production and distribution, between the plant site of Charmin Paper Products Company near Neelys Landing, Mo., and St. Louis, Mo., restricted to traffic having a prior or subsequent movement by rail or water, for 180 days. Supporting shipper: The Proctor & Gamble Company, P.O. Box 599, Cincinnati, Ohio 45201. J. P. Werthmann, District Supervisor, Interstate Commerce Commission, Bureau of Operations, Room 1465, 210 N. 12th Street, St. Louis, Mo. 63101.

No. MC 123681 (Sub-No. 29TA) (Correction), filed October 7, 1974, published in the FEDERAL REGISTER issue of October 21, 1974, and republished as corrected this issue. Applicant: WIDING TRANSPORTATION, INC., P.O. Box 03159, Portland, Oreg. 97203. Applicant's representative: David C. White, 2400 S.W. Fourth Avenue, Portland, Oreg. 97201.

NOTE.—The purpose of this republication is to show applicant correct MC number as No. MC 123681 (Sub-No. 29TA), in lieu of No. MC 123631 (Sub-No. 29TA), which was published in the FEDERAL REGISTER in error. The rest of the publication will remain the same.

No. MC 124212 (Sub-No. 79TA), filed October 11, 1974. Applicant: MITCHELL TRANSPORT, INC., 6500 Pearl Road, P.O. Box 30248, Cleveland, Ohio 44130. Applicant's representative: J. A. Kundtz, 1100 National City Bank Building, Cleveland, Ohio 44114. Authority sought to operate as a *common carrier*, by motor vehicle, over irregular routes, transporting: *Cement*, in bulk, from Middlebranch, Ohio, to points in Boyd County, Ky., for 180 days. Supporting shipper: The Flintkote Company, Diamond-Kosmos Cement Division, Middlebranch, Ohio 44652. Send protests to: James Johnson, District Supervisor, Interstate Commerce Commission, Bureau of Operations, 181 Federal Office Building, 1240 East Ninth Street, Cleveland, Ohio 44199.

No. MC 128007 (Sub-No. 67TA), filed October 16, 1974. Applicant: HOFER, INC., P.O. Box 583, Pittsburg, Kans. 66762. Applicant's representative: Clyde N. Christey, 641 Harrison, Topeka, Kans. 66603. Authority sought to operate as a *common carrier*, by motor vehicle, over irregular routes, transporting: *Mineral mixtures, animal and poultry feed ingredients and fertilizer and fertilizer materials*, in bulk, and in bags, from the plantsite and shipping facilities of Micro-Lite, Inc., located at or near Chanute and Buffalo, Kans., to points in Arkansas, Illinois, Indiana, Iowa, Minnesota, Missouri, New Mexico, North Dakota, Ohio, South Dakota, Tennessee, Texas, Wisconsin, and Wyoming, for 180 days. Supporting shipper: Super Supplement, Inc., 301 West 11th Street, Kansas City, Mo. 64105. Send protests to: M. E. Taylor, District Supervisor, Interstate Commerce Commission, Bureau of Operations, 501 Petroleum Building, Wichita, Kans. 67202.

No. MC 128356 (Sub-No. 9TA), filed October 16, 1974. Applicant: DOWNINGTOWN TRAILERS CARRIERS, INC., 640 West Boot Rd., West Chester, Pa. 19380. Applicant's representative: Arnold Machles, Suite 1315, 2 Penn Center Plaza, 15th & J. F. Kennedy Blvd., Philadelphia, Pa. 19102. Authority sought to operate as a *common carrier*, by motor vehicle, over irregular routes,

transporting: *New trailers* (except for house trailers and trailers designed to be drawn by passenger autos), *containers, container chassis, chassis and parts* thereof in truck-away service in initial movement and *used trailers* (except for house trailers and trailers designed to be drawn by passenger autos) containbe drawn by passenger autos) *containers, container chassis and chassis and parts* thereof in secondary movement, from plants of Bertolini Eng., Co., in Quarryville and Leesport, Pa.; to points in Chicago, Ill.; Detroit, Mich.; Baltimore, Md.; Port Newark, Port Elizabeth, Secaucus and Jersey City, N.J.; Brooklyn, N.Y.; Portsmouth, Newport News, and Norfolk, Va.; Cleveland, Ohio; Savannah, Ga.; Jacksonville, Fla., and Milwaukee, Wis., in initial movement and from those destinations to said plants in Quarryville and Leesport, Pa., in secondary movement, for 180 days. Supporting shipper: Bertolini Engineering Co., Montgomeryville, Pa. Send protests to: Peter R. Guman, District Supervisor, Interstate Commerce Commission, Bureau of Operations, Federal Bldg., 600 Arch St., Philadelphia, Pa. 19106.

No. MC 128555 (Sub-No. 5TA) (Correction), filed September 30, 1974, published in the FEDERAL REGISTER issue of October 17, 1974, and republished as corrected this issue. Applicant: MEAT DISPATCH, INC., 2103 17th Street East, Palmetto, Fla. 33561. Applicant's representative. S. Michael Richards, 44 North Avenue, Webster, N.Y. 14580.

NOTE.—The purpose of this republication is to show the applicant correct MC number as No. MC 128555 (Sub-No. 5TA), in lieu of No. MC 12855 (Sub-No. 5TA), which was published in the FEDERAL REGISTER in error. The rest of the publication will remain the same.

No. MC 128988 (Sub-No. 55TA), filed October 7, 1974. Applicant: JO/KEL, INC., 159 South Seventh, P.O. Box 1249, City of Industry, Calif. 91749. Applicant's representative: Patrick E. Quinn, 605 South 14th Street, P.O. Box 82028, Lincoln, Nebr. 68501. Authority sought to operate as a *contract carrier*, by motor vehicle, over irregular routes, transporting: (1) *Commodities* dealt in by manufacturers or distributors of electric and electronic products and devices, and *equipment, materials and supplies* used in the manufacture, sale and distribution thereof, from the facilities of Westinghouse Electric Corporation at or near High Point, N.C., to points in Arizona, California, Nevada, Oregon, and Washington and (2) *Marine, industrial, and commercial gears, condensers, turbines, and related parts and accessories*, from the facilities of Westinghouse Electric Corporation at or near Sunnyvale, Calif., to High Point, N.C., restricted against the transportation of commodities in bulk and commodities which by reason of size or weight require the use of special equipment and further restricted to a transportation service to be performed under a continuing contract or contracts with Westinghouse Electric Corporation of Pittsburgh, Pa., for 180 days. Supporting shipper: Westinghouse Electric Corporation, RD #5 Leger Road, North Huntingdon, Pa. 15642. Send protests to: District Supervisor Walter W. Strakosch, Interstate Commerce Commission, Bureau of Operations, Room 7708 Federal Building, 300 North Los Angeles Street, Los Angeles, Calif. 90012.

No. MC 129631 (Sub-No. 45TA), filed October 11, 1974. Applicant: PACK TRANSPORT, INC., 3975 South 300 West, Salt Lake City, Utah 84107. Applicant's representative: Gwyn D. Davidson (same address as applicant). Authority sought to operate as a *common carrier*, by motor vehicle, over irregular routes, transporting: *Gypsum products* (wallboard, lath, and plaster), from Sigurd, Utah, to points in Washoe, Storey, Lyon, Carson City, and Douglas Counties, Nev., for 180 days. Supporting shipper: Georgia-Pacific Corporation, 900 SW. Fifth Avenue, Portland, Oreg. 97204 (Joel T. Blalock, Manager, Freight Rates—Research, Audit & Service). Send protests to: District Supervisor Lyle D. Helfer, Interstate Commerce Commission, Bureau of Operations, 5301 Federal Building, 125 South State Street, Salt Lake City, Utah 84138.

No. MC 129749 (Sub-No. 4TA), filed October 9, 1974. Applicant: FOUNDRY SERVICE CORPORATION, 11 South 3rd Street, P.O. Box 499, Hammonton, N.J. 08037. Applicant's representative: Morton E. Kiel, 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: *Sand and gravel*, from South Vineland, N.J., to points in Pennsylvania, New York, New Jersey, Connecticut, Rhode Island, Massachusetts, Delaware, Maryland, Virginia, and the District of Columbia, for 180 days. Supporting shipper: Jesse S. Morie & Son, Inc., Mauricetown, N.J. 08329. 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 133095 (Sub-No. 68TA), filed October 15, 1974. Applicant: TEXAS CONTINENTAL EXPRESS, INC., P.O. Box 434, Euless, Tex. 76039. Applicant's representative: Rocky Moore (same address as applicant). 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* 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), from the plant site and/or storage facilities utilized by Iowa Beef Processors, Inc., at or near Amarillo, Tex., to points in Colorado, Connecticut, District of Columbia, Delaware, Illinois, Indiana, Iowa, Kansas, Maine, Maryland, Massachusetts, Michigan, Missouri, Minnesota, Nebraska, New Hampshire, New Jersey, New York, North Dakota, Ohio, Pennsylvania, Rhode Island, South Dakota, Vermont, Virginia, West Virginia, and Wisconsin, restricted to traffic originating at described plant site and destined to named points, for 180 days. Supporting shipper: Iowa Beef Processors, Inc., P.O. Box 515, Dakota City, Nebr. Send protests to: H. C. Morrison, Sr., District Supervisor, Interstate Commerce Commission, Bureau of Operations, Room 9A27 Federal Building, 819 Taylor Street, Fort Worth, Tex. 76102.

No. MC 133708 (Sub-No. 14TA), filed October 10, 1974. Applicant: FIKSE BROS., INC., 12647 East South Street, Artesia, Calif. 90701. Applicant's representative: Carl H. Fritze, 1545 Wilshire Blvd., Los Angeles, Calif. 90017. Authority sought to operate as a *common carrier*, by motor vehicle, over irregular routes, transporting: *Fluorspar*, in bulk, from the mine and plant sites of Irving Crowell, Jr. & Sons at or near Beatty, Nev., to the plant sites of Bethlehem Steel Corporation at or near Vernon, Calif., for 180 days. Supporting shipper: Bethlehem Steel Corporation, 6055 East Washington Blvd., City of Commerce, Calif. 90040. Send protests to: Walter W. Strakosch, District Supervisor, Interstate Commerce Commission, Bureau of Operations, Room 7708 Federal Building, 300 North Los Angeles Street, Los Angeles, Calif. 90012.

No. MC 134182 (Sub-No. 28TA), filed October 11, 1974. Applicant: MILK PRODUCERS MARKETING COMPANY, doing business as ALL-STAR TRANSPORTATION, Second and West Turnpike Road, Lawrence, Kans. 66044. Applicant's representative: Lucy Kennard Bell, Suite 910, Fairfax Building, 101 West Eleventh Street, Kansas City, Mo. 64105. 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* 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), from the plantsite and/or storage facilities utilized by Iowa Beef Processors, Inc., at or near Amarillo, Tex., to points in Colorado, Connecticut, Delaware, District of Columbia, Illinois, Indiana, Iowa, Kansas, Maine, Maryland, Massachusetts, Michigan, Minnesota, Missouri, Nebraska, New Hampshire, New Jersey, New York, North Dakota, Ohio, Pennsylvania, Rhode Island, South Dakota, Vermont, Virginia, West Virginia, and Wisconsin, for 180 days. Restriction: Restricted to traffic originating at and destined to named points. Supporting shipper: Iowa Beef Processors, Inc., P.O. Box 515, Dakota City, Nebr. 68731. Send protests to: Thomas P. O'Hara, District Supervisor, Bureau of Operations, Interstate Commerce Commission, 234 Federal Building, Topeka, Kans. 66603.

No. MC 134400 (Sub-No. 13TA) (Correction), filed October 4, 1974, published in the FEDERAL REGISTER issue of October 21, 1974, and republished as corrected

this issue. Applicant: MILLER'S TRUCKING AND RENTAL, INC., 200 Southern Avenue, Dubuque, Iowa 52001. Applicant's representative: Carl E. Munson, 469 Fischer Building, Dubuque, Iowa 52001. Authority sought to operate as a *contract carrier*, by motor vehicle, over irregular routes, transporting: *Malt beverages and accompanying advertising material*, from Milwaukee, Wis., to Dubuque, Iowa, for 180 days.

NOTE.—The purpose of this republication is to show applicant correct MC number as No. MC 134400 (Sub-No. 13TA), in lieu of No. MC 124400 (Sub-No. 13TA), which was published in the FEDERAL REGISTER in error. The rest of the publication will remain the same.

No. MC 134477 (Sub-No. 79TA), filed October 11, 1974. Applicant: SCHANNO TRANSPORTATION INC., 5 West Mendota Road, West St. Paul, Minn. 55118. Applicant's representative: Thomas D. Fischbach (same address as applicant). Authority sought to operate as a *common carrier*, by motor vehicle, over irregular routes, transporting: *Foodstuffs* (except in bulk), from Superior, Wis., to points in Arkansas, Connecticut, Delaware, Kansas, Louisiana, Maine, Maryland, Massachusetts, Mississippi, Missouri, New Hampshire, New Jersey, New York, Oklahoma, Pennsylvania, Rhode Island, Tennessee, Texas, Vermont, Virginia, West Virginia, and the District of Columbia, restricted to traffic originating at the plant site and storage facilities of Jeno's, Inc., at or near Superior, Wis., for 180 days. Supporting shipper: Jeno's, Inc., 525 Lake Avenue South, Duluth, Minn. 55801. Send protests to: A. N. Spath, District Supervisor, Interstate Commerce Commission, Bureau of Operations, Room 414, Federal Building & U.S. Courthouse, 110 S. 4th Street, Minneapolis, Minn. 55401.

No. MC 134477 (Sub-No. 80TA), filed October 15, 1974. Applicant: SCHANNO TRANSPORTATION, INC., 5 West Mendota Road, West St. Paul, Minn. 55118. Applicant's representative: Thomas D. Fishbach (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 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 South St. Paul, Minn., to Bedford and Manchester, N.H.; Boston, Mass.; Syracuse, N.Y.; and Providence, R. I., restricted to the plantsite and storage facilities of Morris Rifkin and Sons, Inc. at or near south St. Paul, Minn., for 180 days. Supporting shipper: Morris Rifkin and Sons, Inc., Stockyards, South St. Paul, Minn. 55075. Send protests to: A. N. Spath, District Supervisor, Interstate Commerce Commission, Bureau of Operations, 110 S. 4th Street, Minneapolis, Minn. 55401.

No. MC 134783 (Sub-No. 26TA), filed October 8, 1974. Applicant: DIRECT SERVICE, INC., P.O. Box 786, Dimmett Highway West, Plainview, Tex. 79072. Applicant's representative: Charles J. Kimball, 2310 Colorado State Bank Bldg., Denver, Colo. 80202. 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*, 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 commodities in bulk), from the plant site and/or storage facilities utilized by Iowa Beef Processors, Inc., at or near Amarillo, Tex., to points in Arizona, Colorado, California, District of Columbia, Illinois, Indiana, Iowa, Kansas, Maryland, Nebraska, New Jersey, New Mexico, New York, Ohio, Pennsylvania, Texas, Virginia, and West Virginia, restricted to traffic originating at and destined to named points, for 180 days. Supporting shipper: H. L. Dennison, General Traffic Manager, Iowa Beef Processors, Inc., P.O. Box 515, Dakota City, Nebr. 68731. Send protests to: Haskell E. Ballard, District Supervisor, Interstate Commerce Commission, Bureau of Operations, Box H-4395, Herring Plaza, Amarillo, Tex. 79101.

No. MC 135340 (Sub-No. 2 TA), filed October 7, 1974. Applicant: C. A. WALKER TRUCK LINES, INC., 1518 N. Santa Fe Avenue, Chillicothe, Ill. 61523. Applicant's representative: Michael F. Sheehan, Jr., One East Wacker Drive, Chicago, Ill. 60601. Authority sought to operate as a *common carrier*, by motor vehicle, over irregular routes, transporting: *Sulphuric and phosphoric acid*, in bulk, from DePue, Ill., to Peru and Hennepin, Ill., for 180 days. Supporting shipper: Mobil Oil Corporation, 150 East 42nd Street, New York, N.Y. 10017. Send protests to: Richard K. Shullaw, District Supervisor, Interstate Commerce Commission, Bureau of Operations, Everett McKinley Dirksen Bldg., 219 S. Dearborn Street, Room 1086, Chicago, Ill. 60604.

NOTE.—Applicant states that it will tack with the authority held in No. MC 135340 Sub 1.

No. MC 135732 (Sub-No. 9 TA), filed October 20, 1974. Applicant: AUBREY FREIGHT LINES, INC., P.O. Box 503, 625 Grove Street, Elizabeth, N.J. Applicant's representative: George A. Olsen, 69 Tonnele Avenue, Jersey City, N.J. 07306. Authority sought to operate as a *common carrier*, by motor vehicle, over irregular routes, transporting: *Greenhouses, equipment, materials and supplies* used or useful in the manufacture and sale of greenhouses (except commodities in bulk), between Eatontown, N.J., on the one hand, and, on the other, points in the United States (except Alaska and Hawaii), for 180 days. Supporting shipper: X. S. Smith, Inc., Old Deal Road, Eatontown, N.J. 07724. Send protests to: District Supervisor Robert E. Johnston, Interstate Commerce Commission, Bureau of Operations, 9 Clinton Street, Newark, N.J. 07102.

N. MC 136008 (Sub-No. 45TA), filed October 15, 1974. Applicant: JOE BROWN COMPANY, INC., 20 Third Street, N.E., P.O. Box 1669, Ardmore, Okla. 73401. Applicant's representative: Rufus H. Lawson, 106 Bixler Building, Oklahoma City, Okla. 73107. Authority sought to operate as a *common carrier*, by motor vehicle, over irregular routes, transporting: *Volcanic scoria*, from the plantsite of Twin Mountain Rock Company, 8 miles north of Des Moines, N. Mex., to points in Alabama, Arizona, Arkansas, Colorado, Florida, Georgia, Illinois, Indiana, Iowa, Kansas, Kentucky, Louisiana, Michigan, Minnesota, Mississippi, Missouri, Nebraska, North Carolina, Oklahoma, Ohio, South Carolina, Texas, Tennessee, Utah, Virginia, West Virginia, Wisconsin, and Wyoming, for 180 days. Supporting shipper: Twin Mountain Rock Company, Milo Namtvedt, Sales Manager, P.O. Box 6206, Sheridan, Wyo. 82801. Send protests to: C. L. Phillips, District Supervisor, Interstate Commerce Commission, Bureau of Operations, Room 240-Old P.O. Building, 215 NW Third, Oklahoma City, Okla. 73102.

No. MC 136053 (Sub-No. 2TA), filed October 15, 1974. Applicant: LOUIS CLAIBORNE HUNT, doing business as, L. C. HUNT AGENCY, 1616 Kent Street, Durham, N.C. 27707. Applicant's representative: L. C. Hunt (same address as above). Authority sought to operate as a *common carrier*, by motor vehicle, over irregular routes, transporting: *Pharmaceutical materials*, from Raleigh-Durham, N.C. Airport, to Chapel Hill, N.C., for 180 days. Supporting shipper: University of North Carolina at Chapel Hill and North Carolina Memorial Hospital, Radiation Safety Officer, Health and Safety Officer, Room B-5, Venable Hall, Chapel Hill, N.C. 27514. Send protests to: Archie W. Andrews, District Supervisor, Interstate Commerce Commission, Bureau of Operations, P.O. Box 26896, Raleigh, N.C. 27611.

No. MC 136166 (Sub-No. 10TA), filed October 16, 1974. Applicant: CF TANK LINES, INC., 175 Linfield Drive, Menlo Park, Calif. 94025. Applicant's representative: Robert M. Bowden, P.O. Box 3062, Portland, Oreg. 97208. Authority sought to operate as a *common carrier*, by motor vehicle, over irregular routes, transporting: *Vinegar and cooking wine*, in bulk, in tank vehicles, from Guastic, Calif., to Chicago and Streater, Ill.; Terre Haute, Ind.; and Walworth, Wis., for 180 days. Supporting shipper: American Industries Co., Inc., 814 Montgomery Street, San Francisco, Calif. 94130. Send protests to: Claud W. Reeves, District Supervisor, Bureau of Operations, Interstate Commerce Commission, 450 Golden Gate Avenue, Box 36004, San Francisco, Calif. 94102.

No. MC 136669 (Sub-No. 3 TA), filed October 10, 1974. Applicant: PROCESSED BEEF EXPRESS, INC., P.O. Box 522, Dakota City, Nebr. 68731. Applicant's representative: John F. Roeser, Jr., P.O. Box 515, Dakota City, Nebr. 68731. Authority sought to operate as a *contract carrier*, by motor vehicle, over irregular routes, transporting: *Meat,*

meat products and meat by-products, 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), Part I (a) from the plant site and/or storage facilities utilized by Iowa Beef Processors, Inc., at or near Amarillo, Tex., to points in Alabama, Arkansas, Colorado, Connecticut, Delaware, Florida, Georgia, Illinois, Indiana, Iowa, Kansas, Kentucky, Louisiana, Maine, Maryland, Massachusetts, Michigan, Minnesota, Mississippi, Missouri, Nebraska, New Hampshire, New Jersey, New York, North Carolina, North Dakota, Ohio, Oklahoma, Pennsylvania, Rhode Island, South Carolina, South Dakota, Tennessee, Texas , Vermont, Virginia, West Virginia, Wisconsin, and the District of Columbia, and to points on the International Boundary between the United States and Canada located in Michigan and New York and (b) from points in Colorado, Illinois, Iowa, Kansas, Minnesota, Missouri, Nebraska, North Dakota, South Dakota, and Wisconsin, to the plant site and/or storage facilities utilized by Iowa Beef Processors, Inc., at or near Amarillo, Tex.; and Part II (2) *Materials, supplies, and equipment* used in the conduct of business by meat packinghouses and hide companies, from points in Alabama, Arkansas, Colorado, Connecticut, Delaware, Florida, Georgia, Illinois, Indiana, Iowa, Kansas, Kentucky, Louisiana, Maine, Maryland, Massachusetts, Michigan, Minnesota, Missouri, Mississippi, Nebraska New Hampshire, New Jersey, New York, North Dakota, North Carolina, Ohio, Oklahoma, Pennsylvania, Rhode Island, South Carolina, South Dakota, Tennessee, Vermont, Virginia, West Virginia, Wisconsin, and the District of Columbia, to the plant site and/or storage facilities utilized by Iowa Beef Processors, Inc., and its subsidiaries, restricted to traffic originating at and destined to named points, for 180 days. Supporting shipper: Iowa Beef Processors, Inc., P.O. Box 515, Dakota City, Nebr. 68731. Send protests to: District Supervisor Carroll Russell, Interstate Commerce Commission, Bureau of Operations, Suite 620 Union Pacific Plaza, 110 North 14th Street, Omaha, Nebr. 68102.

No. MC 136786 (Sub-No. 64TA), filed October 9, 1974. Applicant: ROBCO TRANSPORTATION, INC., 3033 Excelsior Blvd., Minneapolis, Minn. 55416. 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,* 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), from the plantsite and/or storage facilities utilized by Iowa Beef Processors, Inc., at or near Amarillo, Tex., to points in Alabama, Arizona, California, Connecticut, Delaware, District of Columbia, Florida, Georgia, Idaho, Iowa, Kansas, Kentucky, Maine, Maryland, Massachusetts, Minnesota, Missouri, Michigan, Mississippi, Nevada, Nebraska, New Hampshire, New Jersey, New Mexico, New York, North Dakota, North Carolina, Oregon, Pennsylvania, Rhode Island, South Dakota, Tennessee, Utah, Vermont, Virginia, Washington, West Virginia, and Wisconsin, restricted to traffic originating at and destined to named points, for 180 days. Supporting shipper: Iowa Beef Processors, Inc., P.O. Box 515, Dakota City, Nebr. 68731. Send protests to: A. N. Spath, District Supervisor, Interstate Commerce Commission, Bureau of Operations, 414 Federal Building & U.S. Court House, 110 S. 4th Street, Minneapolis, Minn. 55401.

No. MC 139084 (Sub-No. 5TA), filed October 11, 1974. Applicant: BIG VALLEY SUPPLY & ENTERPRISES, LTD., 8516 40th Street SE., Calgary, Alberta, Canada T2J 2V2. Applicant's representative: Charles J. Kimball, 1600 Broadway, Room 2310, Denver, Colo. 80202. Authority sought to operate as a *common carrier,* by motor vehicle, over irregular routes, transporting: *Commodities,* which because of size or weight require the use of special equipment or handling; *self propelled articles* (except automobiles, trucks and buses); *construction, industrial and material handling machinery and equipment; parts and attachments* for the above; *machinery, equipment, materials, and supplies* used in, or in connection with, the discovery, development, production, refining, manufacture, processing, storage, transmission, and distribution of natural gas and petroleum and their products and by-products, from points in Winona, Ramsey, and Hennepin Counties, Minn.; Tuscarawas, Summit, Mahoning and Cuyahoga Counties, Ohio; Coles, Cook and Ogle Counties, Ill.; Los Angeles and Orange Counties, Calif.; Tulsa and Oklahoma Counties, Okla.; Eau Claire, Racine, Price and Milwaukee Counties, Wis.; Kent, Wayne, Oakland, and Macomb Counties, Mich.; Passaic, Union and Essex Counties, N.J.; Polk and Palo Alto Counties, Iowa; La Porte County, Ind.; Cabell County, W. Va.; Philadelphia and Mercer Counties, Pa.; Yamhill, Lane and Multnomah Counties, Oreg.; Genesee County, N.Y.; and Baltimore County, Md., to Ports of Entry on the International Boundary between the United States and Canada, for 180 days. Restriction: Restricted to traffic having an immediate subsequent movement in foreign commerce and restricted against traffic destined to the facilities of Ferguson Supply Alberta Ltd., Percival Machinery Supply Co. (Calgary) Ltd., and Flextrac Nodwell Ltd., located at or near Calgary, Alberta, Canada.

NOTE.—Applicant proposes to interline at points in Colorado, Wyoming, Montana, Utah, and Idaho with U.S. base carriers, primarily C & H Transportation Co. Inc., Dallas, Tex., and seek authority to provide service on that basis with respect to traffic moving from and to points in states beyond the five named above.

Supporting shippers: There are approximately 9 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: Paul J. Labane, District Supervisor, Interstate Commerce Commission, Bureau of Operations, Room 222 U.S. Post Office Building, Billings, Mont. 59101.

No. MC 139192 (Sub-No. 3TA), filed October 9, 1974. Applicant: JOHN PERRY, doing business as JOHN PERRY TRUCKING, 1535 Industrial Avenue, San Jose, Calif. 95112. Applicant's representative: William D. Taylor, 100 Pine Street, Suite 2550, San Francisco, Calif. 94111. Authority sought to operate as a *contract carrier,* by motor vehicle, over irregular routes, transporting: *Fiberglass parabolic antennae and mounts, parts, accessories, equipment, tools and supplies* necessary or incidental to the construction and maintenance and repair thereof, when included in the same vehicle with the antennas, under continuing contract with Prodelin, Inc., from the plant site of Prodelin, Inc. in Santa Clara, Calif., to points in Indiana and Ohio, for 180 days. Supporting shipper: Prodelin, Inc., 1350 Duane Avenue, Santa Clara, Calif. 95050. Send protests to: District Supervisor Claud W. Reeves, Interstate Commerce Commission, Bureau of Operations, 450 Golden Gate Avenue, Box 36004, San Francisco, Calif. 94102.

No. MC 139269 (Sub-No. 1TA), filed September 30, 1974. Applicant: C. P. CRASKA, INC., 207 Cosby Manor Road, Utica, N.Y. 13502. Applicant's representative: Murray J. S. Kirshtein, 118 Bleecker Street, Utica, N.Y. 13501. Authority sought to operate as a *common carrier,* by motor vehicle, over irregular routes, transporting: *Meat, meat products and meat by-products, and articles distributed by meat packinghouses,* as described in sections A & C of Appendix I to the report in *Descriptions in Motor Carrier Certificates,* 61 M.C.C. 209 and 766, from Utica, N.Y., to points in Berkshire County, Mass.; Bergen, Essex, Morris, Passaic and Sussex Counties, N.J.; and Bradford, Pike, Susquehanna, Tioga, and Wayne Counties, Pa., for 180 days. Supporting shipper: Robert L. Lee, Manager Rates & Services, 208 South La Salle Street, Chicago, Ill. 60604. Send protests to: Morris H. Gross, District Supervisor, Interstate Commerce Commission, Bureau of Operations, Room 104, O'Donnell Bldg., 301 Erie Blvd., Syracuse, N. Y. 13202.

No. MC 140177 (Sub-No. 1 TA), filed October 15, 1974. Applicant: BLACK DIAMOND TRANSPORT, INC., P.O. Box 347, Emporium, Pa. 15834. Applicant's representative: John E. Rydesky, National Bank Building, Emporium, Pa. 15834. Authority sought to operate as a *common carrier,* by motor vehicle, over irregular routes, transporting: *Coal,* from points in the Township of Noyes, Clinton County, Pa., to Dunkirk, N.Y.,

for 180 days. Supporting shipper: Quinn Coal Company, Sterling Run, Pa. 15834. Send protests to: James C. Donaldson, District Supervisor, Interstate Commerce Commission, Bureau of Operations, 2111 Federal Building, 1000 Liberty Avenue, Pittsburgh, Pa. 15222.

No. MC 140259 (Sub-No. 1 TA), filed October 11, 1974. Applicant: JAMES SHEPHERD, doing business as, SHEPHERD TRUCKING, 1001 30th Avenue South, Cranbrook, British Columbia, Canada Vi V1C 3K9. Applicant's representative: Clyde H. MacIver, 1001 Fourth Avenue, Suite 3712, Seattle, Wash. 98154. Authority sought to operate as a *contract carrier*, by motor vehicle, over irregular routes, transporting: *Caterpillar machine parts for bulldozers, scrapers, loaders, and other heavy machinery* from Spokane, Wash., to the United States-Canada International Boundary line at or near Eastport, Idaho, for 180 days. Supporting shipper: Finning Tractor 1959 LTD, 815 Cranbroook St., Cranbrook, B.C., Canada. Send protests to: L. D. Boone, Transportation Specialist, Interstate Commerce Commission, Bureau of Operations, 6049 Federal Office Building, Seattle, Wash. 98174.

No. MC 140275 (Sub-No. 1 TA), filed October 7, 1974. Applicant: HAROLD HOLMAN AND DEE BARTGIS, doing bu iness as, ARDMORE DISTRIBUTING, 1730 N.E. Second, Ardmore, Okla. 73401. Applicant's representative: Max G. Morgan, 600 Leininger Building, Oklahoma City, Okla. 73112. Authority sought to operate as a *common carrier*, by motor vehicle, over irregular routes, transporting: *Meats, meat products, meat by-products and dairy products*, as described in Appendix A and B, 61 M.C.C. 272, from Ardmore and Oklahoma City, Okla., to points in that part of Oklahoma lying on and south of Interstate Highway 40, for 180 days. Supporting shipper: Cudahay Packing Co., Tom Ferguson, T. M., Box 578, Wichita, Kans. 67201. Send protests to: C. L. Phillips, District Supervisor, Interstate Commerce Commission, Bureau of Operations, Room 240, Old P.O. Building, 215 NW Third, Oklahoma City, Okla. 73102.

No. MC 140278 TA (amendment), filed October 3, 1974, published in the FEDERAL REGISTER issue of October 21, 1974, and republished as amended this issue. Applicant: F. E. BEITZ, doing business as, BEITZ WRECKER SERVICE, Highway 65, Redfield, Ark. 72132. Applicant's representative: Tomas J. Presson, P.O. Box 71, Redfield, Ark. 72132.

NOTE.—The purpose of this republication is to add the state of Tennessee, which was omitted in previous publication. The rest of the application will remain the same.

No. MC 140283 (Sub-No. 1TA), filed October 9, 1974. Applicant: MCHENRY TRUCK LINE, INC., P.O. Box 575, McHenry, Ill. 60050. Applicant's representative: Stephen H. Loeb, 327 South La Salle Street, Chicago, Ill. 60604. Authority sought to operate as a *contract carrier*, by motor vehicle, over irregular routes, transporting: (A) (1) *Timers* (2) *Outdoor lighting systems* and (3) *Heaters*, from Spring Grove, Ill., to Chicago, Ill. and (B) *Equipment, materials and supplies* used in the manufacture and distribution of the commodities described in (A) above (except commodities in bulk), from Chicago, Ill., to Spring Grove, Ill., for 180 days. Restriction: Restricted (1) to the transportation of traffic having either a prior or subsequent movement by rail and (2) to a service to be performed under a continuing contract or contracts with Intermatic, Inc., of Spring Grove, Ill.

NOTE.—Applicant states it will tack and traffic would be tendered to rail carriers.

Supporting shipper: John M. Huber, Traffic Manager, Intermatic, Inc., Intermatic Plaza, Spring Grove, Ill. 60081. Send protests to: William J. Gray, Jr., District Supervisor, Interstate Commerce Commission, Bureau of Operations, Everett McKinley Dirksen Bldg., 219 S. Dearborn St., Room 1086, Chicago, Ill. 60604.

No. MC 140284 (Sub-No. 1TA), filed October 10, 1974. Applicant: JOSEPH D. HANNAH, doing business as HANNAH TRUCKING, 35 Rathburn Street, West Asheville, N.C. Applicant's representative: W. C. Mauldin, 417 Old Post Road, Cherryville, N.C. 28021. Authority sought to operate as a *contract carrier*, by motor vehicle, over irregular routes, transporting: *Junked and/or scrap automobiles for reclaimation of raw materials*, from points in Haywood County, N.C., to Atlanta, Ga.; Columbia, S.C.; and Rockwood, Tenn., for 180 days. Supporting shipper: Schulhofers, Inc., Howell Mi. Road, Waynesville, N.C. Send protests to: District Supervisor Terrell Price, Interstate Commerce Commission, Bureau of Operations, 800 Briar Creek Road, Suite CC516, Charlotte, N.C. 28205.

No. MC 140285 (Sub-No. 1TA), filed October 9, 1974. Applicant: GERVASE MURPHY, P.O. Box 213, Orwigsburg, Pa. 17901. Applicant's representative: Kenneth R. Davis, 999 Union Street, Taylor, Pa. 18517. Authority sought to operate as a *common carrier*, by motor vehicle, over irregular routes, transporting: *Petroleum and petroleum products*, in containers, from Congo, W. Va., to Camp Hill, Harrisburg, York, and Pottsville, Pa., for 150 days. Supporting shipper: Shollenberger Oil Company, 1215 West Norwegian Street, Pottsville, Pa. 17901 and Penn Harris Oil Co., 2005 State Road, Camp Hill, Pa. 17011. Send protests to: Paul J. Kenworthy, District Supervisor, Interstate Commerce Commission, Bureau of Operations, 314 U.S. Post Office Building, Scranton, Pa. 18503.

No. MC 140287 TA, filed October 10, 1974. Applicant: F & H DISTRIBUTORS, INC., 3818 Chestnut St., Room 108, Philadelphia, Pa. 19104. Applicant's representative: Samuel Hershland, Suite 1900, Three Parkway, Philadelphia, Pa. 19102. Authority sought to operate as a *contract carrier*, by motor vehicle, over irregular routes, transporting: *Dairy by-products, juices, salads, puddings and processed fruits* (except commodities in bulk), from Lansdale, Pa., to points in Massachusetts, Rhode Island, Connecticut, New York, New Jersey, Delaware, Maryland, District of Columbia, Virginia, North Carolina and Ohio, for 180 days. Supporting shippers: R & R Packaging, Inc., P.O. Box 13, Worcester, Pa. 19490; Gay Lea Foods of Pennsylvania, Inc., Lansdale, R.D. No. 2, Pa. 19446. Send protests to: Peter R. Guman, District Supervisor, Interstate Commerce Commission, Federal Bldg., Room 3238, 600 Arch St., Philadelphia, Pa. 19106.

No. MC 140295 TA, filed October 8, 1974. Applicant: WEAVER TRANSPORTATION COMPANY, 5452 Oakdale Road, Smyrna, Ga. 30080. Applicant's representative: Virgil H. Smith, 1587 Phoenix Blvd., Suite 12, Atlanta, Ga. 30349. Authority sought to operate as a *contract carrier*, by motor vehicle, over irregular routes, transporting: *Brick*, from the plantsite of Chattahoochee Brick Company located in Fulton County, Ga., to points in Alabama, Florida, North Carolina, South Carolina, and Tennessee, for 180 days. Supporting shipper: Chattahoochee Brick Company, 3195 Brick Plant Road, N.W., Atlanta, Ga. 30318. Send protests to: William L. Scroggs, District Supervisor, Interstate Commerce Commission, Bureau of Operations, 1252 W. Peachtree Street, N.W., Room 546, Atlanta, Ga. 30309.

No. MC 140296 TA, filed October 11, 1974. Applicant: SANDNER BROTHERS TRANSPORT LTD., P.O. Box 40, Christina Lake, British Columbia, Canada, VOH 1EO. Applicant's representative: George H. Hart, 1100 IBM Building, Seattle, Wash. 98101. Authority sought to operate as a *contract carrier*, by motor vehicle, over irregular routes, transporting: *Ore concentrates*, from the port of entry on the United States-Canada International Boundary at or near Laurier, Wash., to Anaconda, Mont., for 180 days. Supporting shipper: Granby Mining Company Ltd., 1055 Hastings, No. 2000, Vancouver, British Columbia, Canada V6E 2H7. Send protests to: L. D. Boone, Transportation Specialist, Bureau of Operations, Interstate Commerce Commission, 6049 Federal Office Building, Seattle, Wash. 98174.

No. MC 140297 TA, filed October 7, 1974. Applicant: R & T TRANSPORTATION, INC., 4275 Eileen Street, Simi, Calif. 93603. Applicant's representative: Harvey Rose (same address as applicant). Authority sought to operate as a *common carrier*, by motor vehicle, over irregular routes, transporting: *Petroleum and petroleum products*, in bulk, in tank trucks and tank trailers, between points in California, on the one hand, and, on the other, points in Arizona and Nevada, for 180 days. Supporting shipper: Newhall Refining Co., Inc., P.O. Box 938, Newhall, Calif. 91322. Send protests to: Walter W. Strakosch, District Supervisor, Interstate Commerce Commission, Bureau of Operations, Room 7708,

Federal Building, 300 North Los Angeles Street, Los Angeles, Calif. 90012.

No. MC 140298 TA, filed October 8, 1974. Applicant: BEN OLSSON, doing business as BEN OLSSON TRUCKING, Route 1, Ellettsville, Ind. 47429. Applicant's representative: Stephen L. Ferguson, 403 East Sixth Street, Bloomington, Ind. 47401. Authority sought to operate as a *contract carrier*, by motor vehicle, over irregular routes, transporting: *Lumber, construction and building materials of all kinds* (except commodities in bulk or in tank vehicles), from Wickes Lumber & Building Supplies in Vincennes, Ind., to points in Crawford, Effingham, Lawrence, Edwards, Wabash, White, Hamilton, Wayne, Jefferson, Clark, Cumberland, Jasper, Clay, Marion, Richland, Fayette, Shelby, Franklin, Williamson, Saline, Gallatin, Moultrie, Coles and Edgar Counties, Ill., for 180 days. Supporting shipper: Wickes Lumber and Building Supplies, Division of the Wickes Corporation, P.O. Box 7, Ellettsville, Ind. 47429. Send protests to: District Supervisor James W. Habermehl, Interstate Commerce Commission, Bureau of Operations, 802 Century Bldg., 36 S. Penn. St., Indianapolis, Ind. 46204.

No. MC 140299 TA, filed October 10, 1974. Applicant: MTR, INC., 349 Empire Drive, Fremont, Nebr. 68025. Applicant's representative: A. J. Swanson, 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: *Feed and feed ingredients*, from the facilities of Archer-Daniels-Midland Co., at or near Lincoln and Fremont, Nebr., to points in South Dakota, Iowa, Kansas, Missouri, and points in Colorado east of the Continental Divide, for 180 days. Supporting shipper: Archer-Daniels-Midland Co., Inc., P.O. Box 29263, Havelock Station, Lincoln, Nebr. 68529. Send protests to: Carroll Russell, District Supervisor, Interstate Commerce Commission, Bureau of Operations, Suite 620 Union Pacific Plaza, 110 North 14th Street, Omaha, Nebr. 68102.

MOTOR CARRIERS OF PASSENGERS

No. MC 138611 (Sub-No. 1 TA), filed September 24, 1974. Applicant: J. MICHAEL COTTINGHAM, doing business as, WILDERNESS EXPERIENCE, 8560 Concord Hills Circle, Cincinnati, Ohio 45243. Applicant's representative: J. Michael Cottingham (same address as applicant). Authority sought to operate as a *common carrier*, by motor vehicle, over irregular routes, transporting: *Thirteen passengers, their baggage and camping equipment*, in special operations, between Cincinnati, Ohio, on the one hand, and, on the other, points in the continental United States that are inaccessible to a standard passenger bus in national parks, national forest, and other wilderness areas for the purpose of educutional camping trips, for 180 days. Supporting shipper: J. Michael Cottingham, 8560 Concord Hills Circle, Cincinnati, Ohio 45243. Send protests to: Paul J. Lowry, District Supervisor, Interstate Commerce Commission, Bureau of Operations, 5514–B Federal Office Building, 550 Main Street, Cincinnati, Ohio 45202.

By the Commission.

[SEAL] ROBERT L. OSWALD, *Secretary.*

[FR Doc.74–25380 Filed 10–30–74;8:45 am]

IRREGULAR-ROUTE MOTOR COMMON CARRIERS OF PROPERTY

Elimination of Gateway Letter Notices

OCTOBER 25, 1974.

The following letter-notices of proposals to eliminate gateways for the purpose of reducing highway congestion, alleviating air and noise pollution, minimizing safety hazards, and conserving fuel have been filed with the Interstate Commerce Commission under the Commission's *Gateway Elimination* Rules (49 CFR 1065(a)), and notice thereof to all interested persons is hereby given as provided in such rules.

An original and two copies of protests against the proposed elimination of any gateway herein described may be filed with the Interstate Commerce Commission on or before November 11, 1974. A copy must also be served upon applicant or its representative. Protests against the elimination of a gateway will not operate to stay commencement of the proposed operation.

Successively filed letter-notices of the same carrier under these rules will be numbered consecutively for convenience in identification. Protests, if any, must refer to such letter-notices by number.

No. MC 7640 (Sub-No. E8), filed June 4, 1974. Applicant: BARNES TRUCK LINE, INC., P.O. Box 2006, High Point, North Carolina 27261. Applicant's representative: John T. Coon (Same as above). Authority sought to operate as a *common carrier*, by motor vehicle, over irregular routes, transporting: *General commodities* (except those of unusual value, dangerous explosives, household goods as defined in *Practices of Motor Common Carriers of Household Goods*, 17 M.C.C. 467, commodities in bulk, commodities requiring special equipment, and those injurious or contaminating to other lading), from Norfolk, Va., to points in South Carolina and that part of North Carolina on and south of a line beginning at the Atlantic Ocean, thence along U.S. Highway 21 to junction U.S. Highway 421 to junction U.S. Highway 64, thence along U.S. Highway 64 to Asheboro, thence along North Carolina Highway 49 to Charlotte, thence along Interstate Highway 85 to the North Carolina-South Carolina State line. The purpose of this filing is to eliminate the gateway of Smithfield, North Carolina.

No. MC 22296 (Sub-No. E11), filed June 4, 1974. Applicant: HERITAGE VAN LINES, INC., P.O. Box 2103, Huntington, West Virginia 25721. Applicant's representative: William J. Lavelle, 2310 Grant Bldg., Pittsburgh, Penn. 15219. Authority sought to operate as a *common carrier*, by motor vehicle, over irregular routes, transporting *Household goods*, as defined by the Commission, (1) between points in Pennsylvania, on the one hand, and, on the other, points in Alabama and Mississippi; (2) between points in that part of Pennsylvania on, west, and north of a line beginning at the Pennsylvania-New Jersey State line, thence along U.S. Highway 22 to junction U.S. Highway 15, thence along U.S. Highway 15 to the Pennsylvania-Maryland State line, on the one hand, and, on the other, points in Florida; (3) between points in Pennsylvania on the one hand, and, on the other, points in that part of Florida on and south of a line beginning at Fort Myers, thence along Florida Highway 80 to junction U.S. Highway 27, thence along U.S. Highway 27 to junction Florida Highway 827A, thence along Florida Highway 827A to junction U.S. Highway 441, thence along U.S. Highway 441 to Palm Beach; (4) between points in that part of Pennsylvania on and west of a line beginning at the Pennsylvania-Maryland State line, thence along U.S. Highway 219 to junction Pennsylvania Highway 255, thence along Pennsylvania Highway 255 to junction Pennsylvania Highway 120, thence along Pennsylvania 120 to junction Pennsylvania Highway 155, thence along Pennsylvania Highway 155 to junction Pennsylvania Highway 446, thence along Pennsylvania Highway 446 to the Pennsylvania-New York State line, on the one hand, and, on the other, points in Georgia; (5) between points in that part of Pennsylvania on and west of U.S. Highway 219, on the one hand, and, on the other, points in South Carolina; and (6) between points in that part of Pennsylvania on and west of U.S. Highway 19, on the one hand, and, on the other, points in that part of North Carolina on and west of a line beginning at Southport, thence along U.S. Highway 421 to junction U.S. Highway 701, thence along U.S. Highway 701 to junction U.S. Highway 301, thence along U.S. Highway 301 to junction U.S. Highway 70, thence along U.S. Highway 70 to junction U.S. Highway 401, thence along U.S. Highway 401 to the North Carolina-Virginia State line. The purpose of this filing is to eliminate the gateways of points in Cabell, Mason, and Wayne Counties, West Virginia, or Boyd, Greenup, Lawrence, and Pike Counties, Kentucky, or Lawrence and Scioto Counties, Ohio.

No. MC 22296 (Sub-No. E12), filed June 4, 1974. Applicant: HERITAGE VAN LINES, INC., P.O. Box 2103, Huntington, West Virginia 25721. Applicant's representative: William J. Lavelle, 2310 Grant Bldg., Pittsburgh, Penn. 15219. Authority sought to operate as a *common carrier*, by motor vehicle, over irregular routes, transporting: *Household goods*, as defined by the Commission, (1) between points in West Virginia, on the one hand, and, on the other, points in Mississippi, Alabama, and Florida; (2) between points in West Virginia, on the one hand, and, on the other, points in that part of Georgia on and west of a line beginning at the Georgia-Florida State line, thence along U.S. Highway 129 to junction U.S.

Highway 319, thence along U.S. Highway 319 to junction U.S. Highway 441, thence along U.S. Highway 441 to the Georgia-North Carolina State line; (3) between points in that part of West Virginia on, west, and north of a line beginning at Williamson, thence along U.S. Highway 52, to junction West Virginia 16, thence along West Virginia Highway 16 to junction U.S. Highway 19, thence along U.S. Highway 19 to the West Virginia-Pennsylvania State line, on the one hand, and, on the other, points in Georgia; (4) between points in that part of West Virginia on and west of a line beginning at the West Virginia-Virginia State line, thence along West Virginia Highway 16 to junction U.S. Highway 50, thence along U.S. Highway 50 to junction U.S. Highway 250, thence along U.S. Highway 250 to junction West Virginia Highway 69, thence along West Virginia Highway 69 to the West Virginia-Pennsylvania State line, on the one hand, and, on the other, points in South Carolina; and (5) between points in that part of West Virginia on and west of a line beginning at the West Virginia-Virginia State line, thence along West Virginia Highway 16 to junction U.S. Highway 50, thence along U.S. Highway 50 to junction U.S. Highway 19, thence along U.S. Highway 19 to junction U.S. Highway 250, thence along U.S. Highway 250 to junction West Virginia Highway 69, thence along West Virginia Highway 69 to the West Virginia-Pennsylvania State line, on the one hand, and, on the other, points in that part of North Carolina on and west of a line beginning at Southport, thence along U.S. Highway 421 to junction U.S. Highway 701, thence along U.S. Highway 701 to junction U.S. Highway 301, thence along U.S. Highway 301 to junction U.S. Highway 70, thence along U.S. Highway 70 to junction U.S. Highway 401, thence along U.S. Highway 401 to the North Carolina-Virginia State line. The purpose of this filing is to eliminate the gateways of points in Boyd, Greenup, Lawrence, and Pike Counties, Kentucky, or Lawrence and Scioto Counties, Ohio.

No. MC 40456 (Sub-No. E1), filed June 4, 1974. Applicant: JOHN BENKART & SONS CO., 2500 No. Charles St., Pittsburgh, Pa. 15214. Applicant's representative: William J. Lavelle, 2310 Grant Bldg., Pittsburgh, Pa. 15219. Authority sought to operate as a *common carrier*, by motor vehicle, over irregular routes, transporting: *Commodities*, which because of size or weight require special handling or equipment, between points in the Southern Peninsula of Michigan, on the one hand, and, on the other, Camden, Trenton, and Atlantic City, N.J., points in West Virginia, Maryland, points in New Jersey within 30 miles of New York, N.Y., and points in that part of New York on, south, and west of a line beginning at Oswego, thence along U.S. Highway 104 to junction U.S. Highway 11, thence along U.S. Highway 11 to junction New York Highway 69, thence along New York Highway 69 to junction New York Highway 49, thence along New York Highway 49 to junction New York Highway 5, thence along New York Highway 5 to junction New York Highway 7, thence along New York Highway 7 to the New York-Vermont State line. The purpose of this filing is to eliminate the gateway of points in that part of Pennsylvania on, south, and west of a line beginning at the Ohio-Pennsylvania State line, thence along U.S. Highway 322 to junction U.S. Highway 219, thence along U.S. Highway 219 to the Pennsylvania-Maryland State line.

No. MC 40456 (Sub-No. E2), filed June 4, 1974. Applicant: JOHN BENKART & SONS CO., 2500 No. Charles St., Pittsburgh, Pa. 15214. Applicant's representative: William J. Lavelle, 2310 Grant Bldg., Pittsburgh, Pa. 15219. Authority sought to operate as a *common carrier*, by motor vehicle, over irregular routes, transporting: *Commodities*, which because of size or weight require special equipment, between points in Ohio, on the one hand, and, on the other, points in New Jersey, Delaware, and Maryland. The purpose of this filing is to eliminate the gateway of points in Pennsylvania on, south, and west of a line beginning at the Ohio-Pennsylvania State line, thence along U.S. Highway 322 to junction U.S. Highway 219, thence along U.S. Highway 219 to the Pennsylvania-Maryland State line.

No. MC 40456 (Sub-No. E3), filed June 4, 1974. Applicant: JOHN BENKART & SONS CO., 2500 No. Charles St., Pittsburgh, Pa. 15214. Applicant's representative: William J. Lavelle, 2310 Grant Bldg., Pittsburgh, Pa. 15219. Authority sought to operate as a *common carrier*, by motor vehicle, over irregular routes, transporting: *Commodities*, which because of size or weight require special equipment, between points in West Virginia, on the one hand, and, on the other, points in that part of New York on, south, and west of a line beginning at Oswego, thence along U.S. Highway 104 to junction U.S. Highway 11, thence along U.S. Highway 11 to junction New York Highway 69, thence along New York Highway 69 to junction New York Highway 49, thence along New York Highway 49 to junction New York Highway 5, thence along New York Highway 5 to junction New York Highway 7, thence along New York Highway 7 to the New York-Vermont State line. The purpose of this filing is to eliminate the gateway of points in that part of Pennsylvania on, south, and west of a line beginning at the Ohio-Pennsylvania State line, thence along U.S. Highway 322 to junction U.S. Highway 219, thence along U.S. Highway 219 to the Pennsylvania-Maryland State line.

No. MC 40456 (Sub-No. E4), filed June 4, 1974. Applicant: JOHN BENKART & SONS CO., 2500 No. Charles Street, Pittsburgh, Penn. 15214. Applicant's representative: William J. Lavelle, 2310 Grant Bldg., Pittsburgh, Penn. 15219. Authority sought to operate as a common carrier, by motor vehicle, over irregular routes, transporting: *Commodities*, which because of size or weight require the use of special equipment, between points in that part of West Virginia on, north, and west of a line beginning at Williamson, thence along U.S. Highway 52 to junction West Virginia Highway 16, thence along West Virginia Highway 16 to junction U.S. Highway 19, thence along U.S. Highway 19 to junction U.S. Highway 60, thence along U.S. Highway 60 to junction U.S. Highway 219, thence along U.S. Highway 219 to the West Virginia-Maryland State line, on the one hand, and, on the other, points in Delaware and New Jersey. The purpose of this filing is to eliminate the gateway of points in that part of Pennsylvania on, south, and west of a line beginning at the Ohio-Pennsylvania State line, thence along U.S. Highway 322 to junction U.S. Highway 219, thence along U.S. Highway 219 to the Pennsylvania-Maryland State line.

No. MC 40456 (Sub-No. E5), filed June 4, 1974. Applicant: JOHN BENKART & SONS CO., 2500 No. Charles Street, Pittsburgh, Penn. 15214. Applicant's representative: William J. Lavelle, 2310 Grant Bldg., Pittsburgh, Penn. 15219. Authority sought to operate as a common carrier, by motor vehicle, over irregular routes, transporting: *Commodities*, which because of size or weight require special equipment, between points in Garrett and Allegany Counties, Maryland, on the one hand, and, on the other, points in that part of New York on, south, and west of a line beginning at Oswego, thence along U.S. Highway 104 to junction U.S. Highway 11, thence along U.S. Highway 11 to junction New York Highway 69, thence along New York Highway 69 to junction New York Highway 49, thence along New York Highway 49 to junction New York Highway 5, thence along New York Highway 5 to junction New York Highway 7, thence along New York Highway 7 to the New York-Vermont State line. The purpose of this filing is to eliminate the gateway of points in Pennsylvania on, south, and west of a line beginning at the Ohio-Pennsylvania State line, thence along U.S. Highway 322 to junction U.S. Highway 219, thence along U.S. Highway 219 to the Pennsylvania-Maryland State line.

No. MC 40456 (Sub-No. E6), filed June 4, 1974. Applicant: JOHN BENKART & SONS, CO., 2500 No. Charles Street, Pittsburgh, Penn. 15214. Applicant's representative: William J. Lavelle, 2310 Grant Bldg., Pittsburgh, Penn. 15219. Authority sought to operate as a common carrier, by motor vehicle, over irregular routes, transporting: *Commodities*, which because of size or weight require the use of special equipment, between points in Garrett, Allegany, and Washington Counties, Maryland, on the one hand, and, on the other, points in that part of New York on and west of a line beginning at Windsor Beach, thence along U.S. Highway 15 to junction New York Highway 255, thence along New York Highway 255 to junction New York Highway 256, thence along New York

Highway 256 to junction New York Highway 36, thence along New York Highway 36 to the Pennsylvania-New York State line. The purpose of this filing is to eliminate the gateway of points in Pennsylvania on, south, and west of a line.

No. MC 40456 (Sub-No. E7), filed June 4, 1974. Applicant: JOHN BENKART & SONS, CO., 2500 No. Charles Street, Pittsburgh, Penn. 15214. Applicant's representative: William J. Lavelle, 2310 Grant Bldg., Pittsburgh, Penn. 15219. Authority sought to operate as a common carrier, by motor vehicle, over irregular routes, transporting: *Commodities*, which because of size or weight require the use of special equipment, between points in Ohio (except points in Ashtabula), on the one hand, and, on the other, points in that part of New York on, south, and west of a line beginning at Oswego, thence along U.S. Highway 104 to junction U.S. Highway 11, thence along U.S. Highway 11 to junction New York Highway 69, thence along New York Highway 69 to junction New York Highway 49, thence along New York Highway 49 to junction New York Highway 7, thence along New York Highway 7 to the New York-Vermont State line. The purpose of this filing is to eliminate the gateway of points in that part of Pennsylvania on, south, and west of a line beginning at the Ohio-Pennsylvania State line, thence along U.S. Highway 322 to junction U.S. Highway 219, thence along U.S. Highway 219 to the Pennsylvania-Maryland State line.

No. MC 40456 (Sub-No. E8), filed June 4, 1974. Applicant: JOHN BENKART & SONS CO., 2500 No. Charles Street, Pittsburgh, Penn. 15214. Applicant's representative: William J. Lavelle, 2310 Grant Bldg., Pittsburgh, Penn. 15219. Authority sought to operate as a *common carrier*, by motor vehicle, over irregular routes, transporting: *Commodities*, which because of size or weight require the use of special equipment, between points in Cape May, Cumberland, and Atlantic Counties, New Jersey, and points in Delaware, on the one hand, and, on the other, points in that part of New York on and west of a line beginning at Point Breeze, thence along New York Highway 98 to junction U.S. Highway 219, thence along U.S. Highway 219 to the New York-Pennsylvania State line.

The purpose of this filing is to eliminate the gateway of points in that part of Pennsylvania on, south, and west of a line beginning at the Ohio-Pennsylvania State line, thence along U.S. Highway 322 to junction U.S. Highway 219, thence along U.S. Highway 219 to the Pennsylvania-Maryland State line.

No. MC 40456 (Sub-No. E9), filed June 4, 1974. Applicant: JOHN BENKART & SONS CO., 2500 N. Charles St., Pittsburgh, Pa. 15214. Applicant's representative: William J. Lavelle, 2310 Grant Bldg., Pittsburgh, Pa. 15219. Authority sought to operate as a *common carrier*, by motor vehicle, over irregular routes, transporting: *Commodities*, which because of size or weight require the use of special equipment, between points in Maryland on the one hand, and, on the other, points in that part of West Virginia on and west of U.S. Highway 19. The purpose of this filing is to eliminate the gateway of points in that part of Pennsylvania on, south, and west of a line beginning at the Ohio-Pennsylvania State line, thence along U.S. Highway 322 to junction U.S. Highway 219, thence along U.S. Highway 219 to the Pennsylvania-Maryland State line.

No. MC 40456 (Sub-No. E10), filed June 4, 1974. Applicant: JOHN BENKART & SONS CO., 2500 N. Charles St., Pittsburgh, Pa. 15214. Applicant's representative: William J. Lavelle, 2310 Grant Bldg., Pittsburgh, Pa. 15219. Authority sought to operate as a *common carrier*, by motor vehicle, over irregular routes, transporting: *Commodities* which because of size or weight require the use of special equipment, between points in Garrett and Allegany Counties, Md., on the one hand, and, on the other, points in Delaware. The purpose of this filing is to eliminate the gateway of points in that part of Pennsylvania on, south, and west of a line beginning at the Ohio-Pennsylvania State line, thence along U.S. Highway 322 to junction U.S. Highway 219 to the Pennsylvania-Maryland State line.

No. MC 40456 (Sub-No. E11), filed June 4, 1974. Applicant: JOHN BENKART & SONS CO., 2500 No. Charles Street, Pittsburgh, Penn. 15214. Applicant's representative: William J. Lavelle, 2310 Grant Bldg., Pittsburgh, Penn. 15219. Authority sought to operate as a *common carrier*, by motor vehicle, over irregular routes, transporting: *Commodities*, which because of size or weight require special handling or equipment, between points in Garrett and Allegany Counties, Maryland, on the one hand, and, on the other, points in that part of New Jersey on and north of New Jersey Highway 528. The purpose of this filing is to eliminate the gateway of points in that part of Pennsylvania on, south, and west of a line beginning at the Ohio-Pennsylvania State line, thence along U.S. Highway 322 to junction U.S. Highway 219, thence along U.S. Highway 219 to the Pennsylvania-Maryland State line.

No. MC 40456 (Sub-No. E12), filed June 4, 1974. Applicant: JOHN BENKART & SONS CO., 2500 N. Charles St., Pittsburgh, Pa. 15214. Applicant's representative: William J. Lavelle, 2310 Grant Bldg., Pittsburgh, Pa. 15219. Authority sought to operate as a *common carrier*, by motor vehicle, over irregular routes, transporting: *Commodities* which because of size or weight require the use of special equipment, between points in the Southern Peninsula of Michigan, on the one hand, and, on the other, points in Ashtabula, Trumbull, Mahoning, Columbiana, Jefferson, and Belmont Counties, Ohio. The purpose of this filing is to eliminate the gateway of points in that part of Pennsylvania on, south, and west of a line beginning at the Ohio-Pennsylvania State line, thence along U.S. Highway 322 to junction U.S. Highway 219, thence along U.S. Highway 219 to the Pennsylvania-Maryland State line.

No. MC 40456 (Sub-No. E13), filed June 4, 1974. Applicant: JOHN BENKART & SONS CO., 2500 N. Charles Street, Pittsburgh, Pa. 15214. Applicant's representative: William J. Lavelle, 2310 Grant Bldg., Pittsburgh, Pa. 15219. Authority sought to operate as a *common carrier*, by motor vehicle, over irregular routes, transporting: *Commodities*, which because of size or weight require the use of special equipment, between points in Maryland, on the one hand, and, on the other, points in that part of New York on and west of New York Highway 19. The purpose of this filing is to eliminate the gateway of points in that part of Pennsylvania on, south, and west of a line beginning at the Ohio-Pennsylvania State line, thence along U.S. Highway 322 to junction U.S. Highway 219, thence along U.S. Highway 219 to the Pennsylvania-Maryland State line.

No. MC 40456 (Sub-No. E14), filed June 4, 1974. Applicant: JOHN BENKART & SONS CO., 2500 N. Charles Street, Pittsburgh, Penn. 15214. Applicant's representative: William J. Lavelle, 2310 Grant Bldg., Pittsburgh, Penn. 15219. Authority sought to operate as a *common carrier*, by motor vehicle, over irregular routes, transporting: *Commodities*, which because of size or weight require the use of special equipment, between points in that part of Southern Peninsula of Michigan beginning at St. Joseph, along Interstate Highway 94 to junction U.S. Highway 27, thence along U.S. Highway 27 to junction Michigan Highway 78, thence along Michigan Highway 78 to junction Michigan Highway 52, thence along Michigan Highway 52 to junction Michigan Highway 46, thence along Michigan Highway 46 to Port Sanilac, on the one hand, and, on the other, points in Ashtabula, Lake, Geauga, Trumbull, Portage, Mahoning, Columbiana, Carroll, Stark, Jefferson, Harrison, Belmont, Monroe, and Washington Counties, Ohio. The purpose of this filing is to eliminate the gateway of points in that part of Pennsylvania on, south, and west of a line beginning at the Ohio-Pennsylvania State line, thence along U.S. Highway 322 to junction U.S. Highway 219, thence along U.S. Highway 219 to the Pennsylvania-Maryland State line.

No. MC 74169 (Sub-No. E1), filed June 4, 1974. Applicant: CHIEFTAIN VAN LINES, INC., 7201 Main Street, Ralston, Nebr. 68127. Applicant's representative: Marvin D. Dudley (same as above). Authority sought to operate as a common carrier, by motor vehicle, over irregular routes, transporting: *Household goods*, as defined by the Commission, between points in that part of Illinois on and south of a line beginning at the Iowa-Illinois State line, thence along U.S. Highway 136 to junction U.S. Highway 67, thence along U.S. Highway 67 to junction Illinois Highway 125, thence

along Illinois Highway 125 to junction U.S. Highway 36, thence along U.S. Highway 36 to the Indiana-Illinois State line, on the one hand, and, on the other, points in Pennsylvania. The purpose of this filing is to eliminate the gateway of points in Greene, Lawrence, Monroe, and Orange Counties, Indiana.

No. MC 74169 (Sub-No. E2), filed June 4, 1974. Applicant: CHIEFTAIN VAN LINES, INC., 7201 Main St., Ralston, Nebr. 68127. Applicant's representative: Marvin D. Dudley (same as above). Authority sought to operate as a *common carrier*, by motor vehicle, over irregular routes, transporting: *Household goods*, as defined by the Commission; (1) between points in that part of Illinois on, west, and south of a line beginning at the Illinois-Wisconsin State line, thence along State Highway 26 to junction U.S. Highway 52, thence along U.S. Highway 52 to junction U.S. Highway 51, thence along U.S. Highway 51 to junction Illinois Highway 17, thence along Illinois Highway 17 to the Indiana-Illinois State line, and on and north of U.S. Highway 50, on the one hand, and, on the other, points in Virginia; (2) between points in that part of Illinois on, west, and south of a line beginning at the Illinois-Wisconsin State line, thence along Illinois Highway 26 to junction U.S. Highway 52, thence along U.S. Highway 52 to junction U.S. Highway 51, thence along U.S. Highway 51 to junction Illinois Highway 17, thence along Illinois Highway 17 to the Indiana-Illinois State line, on the one hand, and, on the other, points in that part of Virginia on and east of U.S. Highway 21; (3) between points in Illinois, on the one hand, and, on the other, points in that part of Virginia on and east of Interstate Highway 77; (4) between points in that part of Illinois on and south of a line beginning at the Iowa-Illinois State line, thence along U.S. Highway 34 to junction Interstate Highway 74, thence along Interstate Highway 74 to the Indiana-Illinois State line, on the one hand, and, on the other, points in New York; and (5) between points in that part of Illinois, on, west, and south of the line beginning at the Wisconsin-Illinois State line, thence along Illinois Highway 26 to junction U.S. Highway 52, thence along U.S. Highway 52 to junction U.S. Highway 51, thence along U.S. Highway 51 to junction Illinois Highway 17, thence along Illinois Highway 17 to the Indiana-Illinois State line, on the one hand, and, on the other, points in that part of New York on and south of Interstate Highway 287. The purpose of this filing is to eliminate the gateway of points in Greene, Lawrence, Monroe, and Orange Counties, Ind.

No. MC 74169 (Sub-No. E4), filed June 4, 1974. Applicant: CHIEFTAIN VAN LINES, INC., 7201 Main St., Ralston, Nebr. 68127. Applicant's representative: Marvin D. Dudley (same as above). Authority sought to operate as a *common carrier*, by motor vehicle, over irregular routes, transporting: *Household goods*, as defined by the Commission; (1) betweent points in Illinois, on the one hand, and, on the other, points in Idaho; (2) between points in that part of Illinois on and south of a line beginning at the Iowa-Illinois State line, thence along Interstate Highway 80 to junction Interstate Highway 55, thence along Interstate Highway 55 to Chicago, on the one hand, and, on the other, points in South Dakota on and west of a line beginning at the South Dakota-Nebraska State line, thence along U.S. Highway 385 to junction South Dakota Highway 79, thence along South Dakota Highway 79 to junction U.S. Highway 85, thence along U.S. Highway 85 to the South Dakota-North Dakota State line; (3) between points in that part of Illinois on, east, and north of a line beginning at the Wisconsin-Illinois State line, thence along Illinois Highway 26 to junction U.S. Highway 52, thence along U.S. Highway 52 to junction U.S. Highway 51, thence along U.S. Highway 51 to junction Illinois Highway 17, thence along Illinois Highway 17 to the Indiana-Illinois State line, on the one hand, and, on the other, points in that part of Colorado on and west of a line beginning at the Nebraska-Colorado State line, thence along Colorado Highway 113 to junction U.S. Highway 138, thence along U.S. Highway 138 to junction U.S. Highway 6, thence along U.S. Highway 6 to junction Colorado Highway 71, thence along Colorado Highway 71 to junction U.S. Highway 24, thence along U.S. Highway 24 to junction U.S. Highway 85, thence along U.S. Highway 85 to junction U.S. Highway 87, thence along U.S. Highway 87 to U.S. Highway 160, thence along U.S. Highway 160 to junction U.S. Highway 285, thence along U.S. Highway 285 to the Colorado-New Mexico State line; (4) between points in Illinois, on the one hand, and, on the other, points in Moffat, Routt, Jackson, and Larimer Counties, Colo.; and (5) between points in Illinois, on the one hand, and, on the other, points in Wyoming. The purpose of this filing is to eliminate the gateways of points in Morrill, Scotts Bluff, and Banner Counties, Nebr., and Council Bluffs, Iowa.

No. MC 74169 (Sub-No. E5), filed June 4, 1974. Applicant: CHIEFTAIN VAN LINES, INC., 7201 Main St., Ralston, Nebr. 68127. Applicant's representative: Marvin D. Dudley (same as above). Authority sought to operate as a common carrier, by motor vehicle, over irregular routes, transporting: *Household goods*, as defined by the Commission; (1) between points in Illinois, on the one hand, and, on the other, points in that part of Nebraska on and north of a line beginning at the Iowa-Nebraska State line, thence along U.S. Highway 34 to junction U.S. Highway 6, thence along U.S. Highway 6 to the Colorado-Nebraska State line; (2) between points in that part of Illinois on and north of the line beginning with the Illinois-Iowa State line, thence along U.S. Highway 34 to junction U.S. Highway 67, thence along U.S. Highway 67 to junction Illinois Highway 125, thence along Illinois Highway 125 to junction Illinois Highway 29, thence along Illinois Highway 29 to junction Illinois Highway 16, thence along Illinois Highway 16 to junction Illinois Highway 32, thence along Illinois Highway 32 to junction Illinois Highway 33, thence along Illinois Highway 33 to junction Illinois Highway 130, thence along Illinois Highway 130 to junction U.S. Highway 50, thence along U.S. Highway 50 to the Indiana-Illinois State line, on the one hand, and, on the other, points in Nebraska; (3) between points in that part of Illinois on, west, and north of the line beginning at the Iowa-Illinois State line, thence along Illinois Highway 84 to junction Illinois Highway 64, thence along Illinois Highway 64 to junction Illinois Highway 2, thence along Illinois Highway 2 to junction U.S. Highway 20, thence along U.S. Highway 20 to junction Interstate Highway 90.

Thence along Interstate Highway 90 to the Illinois-Wisconsin State line, on the one hand, and, on the other, points in that part of Iowa on, south, and west of a line beginning at the Iowa-Nebraska State line, thence along U.S. Highway 30 to junction Interstate Highway 29, thence along Interstate Highway 29 to junction Interstate Highway 80N, thence along Interstate Highway 80N to junction Interstate Highway 80, thence along Interstate Highway 80 to junction U.S. Highway 59, thence along U.S. Highway 59 to the Missouri-Iowa State line; (4) between points in that part of Illinois on and south of U.S. Highway 36, on the one hand, and, on the other, points in that part of Iowa on and west of a line beginning at the Nebraska-Iowa State line, thence along U.S. Highway 34 to junction U.S. Highway 59, thence along U.S. Highway 59 to the Minnesota-Iowa State line; and (5) between points in that part of Illinois on and south of a line beginning at the Iowa-Illinois State line, thence along Illinois Highway 2 to junction Alternate U.S. Highway 30, thence along Alternate U.S. Highway 30 to junction Illinois Highway 47, thence along Illinois Highway 47 to junction Illinois Highway 176, thence along Illinois Highway 176 to junction Interstate Highway 94, thence along Interstate Highway 94 to the Wisconsin-Illinois State line, on the one hand, and, on the other, points in that part of Iowa on and west of the line beginning at the Iowa-Nebraska State line, thence along Interstate Highway 29 to junction U.S. Highway 34, thence along U.S. Highway 34 to the Nebraska-Iowa State line. The purpose of this filing is to eliminate the gateway of Council Bluffs, Iowa.

No. MC 74169 (Sub-No. E6), filed June 4, 1974. Applicant: CHIEFTAIN VAN LINES, INC., 7201 Main Street, Ralston, Nebr. 68127. Applicant's representative: Marvin D. Dudley (same as above). Authority sought to operate as a *common carrier*, by motor vehicle, over irregular routes, transporting: *Household goods*, as defined by the Commission, (1) between points in Idaho, on the

one hand, and, on the other, points in New York; (2) between points in Idaho, on the one hand, and, on the other, points in Pennsylvania; (3) between points in Idaho, on the one hand, and, on the other, points in Maryland; (4) between points in Idaho, on the one hand, and, on the other, points in Ohio; and (5) between points in that part of Idaho on and north of U.S. Highway 12, on the one hand, and, on the other, Cheyenne, Wyoming. The purpose of this filing is to eliminate the gateways of Council Bluff, Iowa, points in Greene, Lawrence, Monroe, and Orange Counties, Ind., and points in Morrill, Scotts Bluff, and Banner Counties, Nebr., for points in (1), (2), (3), and (4) above; and Scottsbluff, Nebr., for points in (5).

No. MC 106398 (Sub-No. E9), filed May 31, 1974. Applicant: NATIONAL TRAILER CONVOY, INC., P.O. Box 3329, Tulsa, Okla. 74101. Applicant's representative: Irvin Tull (same as above). Authority sought to operate as a *common carrier*, by motor vehicle, over irregular routes, transporting: *Prefabricated buildings, complete knocked down, or in sections, and component parts, materials, supplies, and fixtures when shipped with such buildings, and accessories* used in the erection, construction and completion thereof, from points in New Jersey, Delaware, Maryland, and the District of Columbia, to points in Minnesota, South Dakota, Nebraska, and Kansas. The purpose of this filing is to eliminate the gateways of Hanover, Pa. and Des Moines, Iowa.

No. MC 106398 (Sub-No. E84), filed May 31, 1974. Applicant: NATIONAL TRAILER CONVOY, INC., P.O. Box 3329, Tulsa, Okla. 74101. Applicant's representative: Irvin Tull (same as above). Authority sought to operate as a common carrier, by motor vehicle, over irregular routes, transporting: *Prefabricated building, complete knocked down, or in sections and component parts, materials, supplies and fixtures when shipped with such buildings, and accessories* used in the erection, construction, and completion therefor, from points in Illinois, Missouri, Arkansas, Louisiana, Indiana, Lower Peninsula of Michigan, Ohio, Pennsylvania, West Virginia, Virginia, North Carolina, South Carolina, Georgia, Alabama, Mississippi, Kentucky, and Tennessee, to points in South Dakota. The purpose of this filing is to eliminate the gateway of Des Moines, Iowa.

No. MC 106398 (Sub-No. E88), filed May 31, 1974. Applicant: NATIONAL TRAILER CONVOY, INC., P.O. Box 3329, Tulsa, Okla. 74101. Applicant's representative: Irvin Tull (same as above). Authority sought to operate as a common carrier, by motor vehicle, over irregular routes, transporting: *Buildings*, complete, knocked down, or in sections, from points in Michigan and Ohio to points in Florida. The purpose of this filing is to eliminate the gateway of Parkersburg, West Virginia.

No. MC 106398 (Sub-No. E89), filed May 31, 1974. Applicant: NATIONAL TRAILER CONVOY, INC., P.O. Box 3329, Tulsa, Okla. 74101. Applicant's representative: Irvin Tull (same as above). Authority sought to operate as a *common carrier*, by motor vehicle, over irregular routes, transporting: *Prefabricated buildings, and sections, panels, parts, and accessories thereof*, from the District of Columbia and points in New Jersey, Delaware, Maryland, to points in New Mexico. The purpose of this filing is to eliminate the gateways of Des Moines, Iowa, and Hanover, Pa.

No. MC 106398 (Sub-No. E91), filed May 31, 1974. Applicant: NATIONAL TRAILER CONVOY, INC., P.O. Box 3329, Tulsa, Okla. 74101. Applicant's representative: Irvin Tull (same as above). Authority sought to operate as a *common carrier*, by motor vehicle, over irregular routes, transporting: *Buildings*, assembled, partially assembled, or unassembled, from the District of Columbia, and points in New Jersey, Delaware, and Maryland, to points in California, Nevada, and Arizona. The purpose of this filing is to eliminate the gateways of (1) Hanover, Pa., (2) Des Moines, Iowa, and (3) any point in New Mexico.

No. MC 106398 (Sub-No. E92), filed May 31, 1974. Applicant: NATIONAL TRAILER CONVOY, INC., P.O. Box 3329, Tulsa, Okla. 74101. Applicant's representative: Irvin Tull (same as above). Authority sought to operate as a *common carrier*, by motor vehicle, over irregular routes, transporting: *Buildings*, complete, knocked down, or in sections, from the District of Columbia, and points in New Jersey, Delaware, and Maryland, to points in Arizona, California, Colorado, Idaho, Kansas, Minnesota, Montana, Nebraska, Nevada, New Mexico, North Dakota, Oklahoma, Oregon, South Dakota, Texas, Utah, Washington, and Wyoming. The purpose of this filing is to eliminate the gateways of Hanover, Pa., and Parkersburg, W. Va.

No. MC 106398 (Sub-No. E107), filed May 31, 1974. Applicant: NATIONAL TRAILER CONVOY, INC., P.O. Box 3329, Tulsa, Okla. 74101. Applicant's representative: Irvin Tull (same as above). Authority sought to operate as a *common carrier*, by motor vehicle, over irregular routes, transporting: *Buildings*, in sections, when transported on wheeled undercarriages equipped with hitch-ball connector, other than from origins which are points of manufacture, from points in Oregon to points in Alabama, Arkansas, Connecticut, Delaware, Florida, Georgia, Illinois, Indiana, Iowa, Kansas, Kentucky, Louisiana, Maine, Maryland, Massachusetts, Michigan, Minnesota, Mississippi, Missouri, Nebraska, New Hampshire, New Jersey, New York, North Carolina, North Dakota, Ohio, Oklahoma, Pennsylvania, Rhode Island, South Carolina, South Dakota, Tennessee, Texas, Vermont, Virginia, West Virginia, and Wisconsin. The purpose of this filing is to eliminate the gateway of any point in Idaho or Nevada.

No. MC 106398 (Sub-No. E108), filed May 31, 1974. Applicant: NATIONAL TRAILER CONVOY, INC., P.O. Box 3329, Tulsa, Okla. 74101. Applicant's representative: Irvin Tull (same as above). Authority sought to operate as a *common carrier*, by motor vehicle, over irregular routes, transporting: *Commercial trailers*, designed to be drawn by passenger automobiles, from Hazen, Ark., to points in Alabama, Arizona, California, Colorado, Connecticut, Delaware, Florida, Georgia, Idaho, Indiana, Iowa, Maine, Maryland, Massachusetts, Michigan, Minnesota, Montana, Nebraska, Nevada, New Hampshire, New Jersey, New Mexico, New York, North Carolina, North Dakota, Ohio, Oregon, Pennsylvania, Rhode Island, South Carolina, South Dakota, Utah, Vermont, Virginia, Washington, West Virginia, Wisconsin, and Wyoming. The purpose of this filing is to eliminate the gateways of any point in Missouri, Oklahoma, Tennessee, and Mississippi.

No. MC 106398 (Sub-No. E109), filed May 31, 1974. Applicant: NATIONAL TRAILER CONVOY, INC., P.O. Box 3329, Tulsa, Okla. 74101. Applicant's representative: Irvin Tull (same as above). Authority sought to operate as a *common carrier*, by motor vehicle, over irregular routes, transporting: *Buildings*, in sections, when transported on heeled undercarriages equipped with Hitchball connector, other than from origins which are points of manufacture, from point Hazen, Ark., to points in Alabama, Arizona, California, Colorado, Connecticut, Delaware, Florida, Georgia, Idaho, Indiana, Iowa, Maine, Maryland, Massachusetts, Michigan, Minnesota, Montana, Nebraska, Nevada, New Hampshire, New Jersey, New Mexico, New York, North Carolina, North Dakota, Ohio, Oregon, Pennsylvania, Rhode Island, South Carolina, South Dakota, Utah, Vermont, Virginia, Washington, West Virginia, Wisconsin, and Wyoming. The purpose of this filing is to eliminate the gateways of any point in Missouri, Oklahoma, Tennessee, or Mississippi.

No. MC 106398 (Sub-No. E111), filed May 31, 1974. Applicant: NATIONAL TRAILER CONVOY, INC., P.O. Box 3329, Tulsa, Okla. 74101. Applicant's representative: Irvin Tull (same as above). Authority sought to operate as a *common carrier*, by motor vehicle, over irregular routes, transporting: *Buildings*, in sections, when transported on wheeled undercarriages equipped with hitchball connector, other than from origins which are points of manufacture, from points in Richardson and Dodge Counties, Nebr., to points in Alabama, Arkansas, California, Connecticut, Delaware, Florida, Georgia, Idaho, Indiana, Kentucky, Louisiana, Maine, Maryland, Massachusetts, Michigan, Mississippi, New Hampshire, New Jersey, New York, North Carolina, Ohio, Oregon, Pennsylvania, Rhode Island, South Carolina, Tennessee, Texas, Vermont, Virginia, West Virginia, and Wisconsin. The purpose of this filing is to eliminate the gateways of any

point in Colorado, Wyoming, Iowa, and Missouri.

No. MC 106398 (Sub-No. E113), filed May 31, 1974. Applicant: NATIONAL TRAILER CONVOY, INC., P.O. Box 3329, Tulsa, Okla. 74101. Applicant's representative: Irvin Tull (same as above). Authority sought to operate as a *common carrier*, by motor vehicle, over irregular routes, transporting: *Buildings*, in sections, when transported on wheeled undercarriages equipped with hitch-ball connector, other than from origins which are points of manufacture, from Van Buren, Ark., to points in Arizona, California, Colorado, Connecticut, Delaware, Idaho, Illinois, Indiana, Iowa, Kentucky, Maine, Maryland, Massachusetts, Michigan, Minnesota, Montana, Nebraska, Nevada, New Hampshire, New Jersey, New Mexico, New York, North Carolina, North Dakota, Ohio, Oregon, Pennsylvania, Rhode Island, South Carolina, South Dakota, Utah, Vermont, Virginia, Washington, West Virginia, Wisconsin, and Wyoming. The purpose of this filing is to eliminate the gateways of any point in Missouri, Oklahoma, and Tennessee.

No. MC 106398 (Sub-No. E115), filed May 31, 1974. Applicant: NATIONAL TRAILER CONVOY, INC., P.O. Box 3329, Tulsa, Okla. 75101. Applicant's representative: Irvin Tull (same as above). Authority sought to operate as a *common carrier*, by motor vehicle, over irregular routes, transporting: *Buildings*, in sections, when transported on wheeled undercarriages equipped with hitch-ball connector, other than from origins which are points of manufacture, from Bigelow, Ark., to points in Alabama, Arizona, California, Colorado, Connecticut, Delaware, Florida, Georgia, Idaho, Indiana, Iowa, Kentucky, Maine, Maryland, Massachusetts, Michigan, Minnesota, Montana, Nebraska, Nevada, New Hampshire, New Jersey, New Mexico, New York, North Carolina, North Dakota, Ohio, Oregon, Pennsylvania, Rhode Island, South Carolina, South Dakota, Utah, Vermont, Virginia, Washington, West Virginia, Wisconsin, and Wyoming. The purpose of this filing is to eliminate the gateways of any point in Missouri, Oklahoma, Mississippi, and Tennessee.

No. MC 106398 (Sub-No. E117), filed May 31, 1974. Applicant: NATIONAL TRAILER CONVOY, INC., P.O. Box 3329, Tulsa, Okla. 74101. Applicant's representative: Irvin Tull (same as above). Authority sought to operate as a *common carrier*, by motor vehicle, over irregular routes, transporting: *Buildings*, in sections, when transported on wheeled undercarriages equipped with hitch-ball connector, other than from origins which are points of manufacture, from the plant site of Modular Design, Inc., in De Soto Parish, La., to points in Arizona, California, Connecticut, Delaware, Florida, Georgia, Idaho, Illinois, Indiana, Iowa, Kansas, Maine, Maryland, Massachusetts, Michigan, Minnesota, Montana, Nebraska, Nevada, New Hampshire, New Jersey, New York, North Carolina, North Dakota, Ohio, Oregon, Pennsylvania, Rhode Island, South Carolina, South Dakota, Utah, Vermont, Virginia, Washington, West Virginia, Wisconsin, and Wyoming. The purpose of this filing is to eliminate the gateways of any point in Arkansas, Mississippi, or Texas.

No. MC 106398 (Sub-No. E118), filed May 31, 1974. Applicant: NATIONAL TRAILER CONVOY, INC., P.O. Box 3329, Tulsa, Okla. 74101. Applicant's representative: Irvin Tull (same as above). Authority sought to operate as a *common carrier*, by motor vehicle, over irregular routes, transporting: *Buildings*, in sections, when transported on wheeled undercarriages equipped with hitch-ball connector, other than from origins which are points of manufacture, from the plant site of United Housing of New Mexico, near Hobbs, N. Mex., to points in Alabama, Arkansas, California, Connecticut, Delaware, Florida, Georgia, Idaho, Illinois, Indiana, Iowa, Kansas, Kentucky, Louisiana, Maine, Maryland, Massachusetts, Michigan, Minnesota, Mississippi, Missouri, Montana, Nebraska, New Hampshire, New Jersey, New York, North Carolina, North Dakota, Ohio, Oklahoma, Oregon, Pennsylvania, Rhode Island, South Carolina, South Dakota, Tennessee, Utah, Vermont, Virginia, Washington, West Virginia, Wisconsin, and Wyoming. The purpose of this filing is to eliminate the gateways of any point in Arizona, Colorado, or Texas.

No. MC 106398 (Sub-No. E122), filed May 31, 1974. Applicant: NATIONAL TRAILER CONVOY, INC., P.O. Box 3329, Tulsa, Okla. 74101. Applicant's representative: Irvin Tull (same as above). Authority sought to operate as a *common carrier*, by motor vehicle, over irregular routes, transporting: *Prefabricated* buildings, in sections, when transported on wheeled undercarriages equipped with hitch-ball connector, other than from origins which are points of manufacture, from Saratoga Springs, N.Y., to points in Alabama, Arizona, Arkansas, California, Colorado, Connecticut, Delaware, Florida, Georgia, Idaho, Illinois, Indiana, Iowa, Kansas, Kentucky, Louisiana, Maryland, Michigan, Minnesota, Mississippi, Missouri, Montana, Nebraska, Nevada, New Mexico, New York, North Carolina, North Dakota, Ohio, Oklahoma, Oregon, Rhode Island, South Carolina, South Dakota, Tennessee, Texas, Utah, Virginia, Washington, West Virginia, Wisconsin, and Wyoming. The purpose of this filing is to eliminate the gateways of any point in Pennsylvania, New Jersey, or Maryland.

No. MC 106398 (Sub-No. E124), filed May 31, 1974. Applicant: NATIONAL TRAILER CONVOY, INC., P.O. Box 3329, Tulsa, Okla. 74101. Applicant's representative: Irvin Tull (same as above). Authority sought to operate as a *common carrier*, by motor vehicle, over irregular routes, transporting: *Buildings*, in sections, when transported on wheeled undercarriages equipped with hitch-ball connector, other than from origins which are points of manufacture, from the plant site of Rite-A-Way Industries, Inc., at Kimball, Nebr., to points in Alabama, Arkansas, California, Florida, Georgia, Idaho, Kentucky, Louisiana, Minnesota, Mississippi, Missouri, Montana, Nevada, North Carolina, North Dakota, Oregon, South Carolina, Tennessee, Texas, Utah, Washington, and Wisconsin. The purpose of this filing is to eliminate the gateways of any point in Kansas, South Dakota, or Wyoming.

No. MC 106398 (Sub-No. E125), filed May 31, 1974. Applicant: NATIONAL TRAILER CONVOY, INC., P.O. Box 3329, Tulsa, Okla. 74101. Applicant's representative: Irvin Tull (same as above). Authority sought to operate as a *common carrier*, by motor vehicle, over irregular routes, transporting: *Buildings*, in sections, when transported on wheeled undercarriages equipped with hitch-ball connector, other than from origins which are points of manufacture, from Hooksett, N.H., to points in Alabama, Arizona, Arkansas, California, Colorado, Connecticut, Delaware, Florida, Georgia, Idaho, Illinois, Indiana, Iowa, Kansas, Kentucky, Louisiana, Maryland, Michigan, Minnesota, Mississippi, Missouri, Montana, Nebraska, Nevada, New Hampshire, New Jersey, New Mexico, New York, North Carolina, North Dakota, Ohio, Oklahoma, Oregon, Pennsylvania, Rhode Island, South Carolina, South Dakota, Tennessee, Texas, Utah, Virginia, Washington, West Virginia, Wisconsin, and Wyoming. The purpose of this filing is to eliminate the gateways of any point in Massachusetts or Vermont.

No. MC 106398 (Sub-No. E126), filed May 31, 1974. Applicant: NATIONAL TRAILER CONVOY, INC., P.O. Box 3329, Tulsa, Okla. 74101. Applicant's representative: Irvin Tull (same as above). Authority sought to operate as a *common carrier*, by motor vehicle, over irregular routes, transporting: *Buildings*, in sections, when transported on wheeled undercarriages equipped with hitch-ball connector, other than from origins which are points of manufacture, from Westville, N.H., to points in Alabama, Arizona, Arkansas, California, Colorado, Delaware, Florida, Georgia, Idaho, Illinois, Indiana, Iowa, Kansas, Kentucky, Louisiana, Maryland, Michigan, Minnesota, Mississippi, Missouri, Montana, Nebraska, Nevada, New Hampshire, New Jersey, New Mexico, North Carolina, North Dakota, Ohio, Oklahoma, Oregon, Pennsylvania, South Carolina, South Dakota, Tennessee, Texas, Utah, Virginia, Washington, West Virginia, Wisconsin, and Wyoming. The purpose of this filing is to eliminate the gateways of any point in New York.

No. MC 106398 (Sub-No. E128), filed May 31, 1974. Applicant: NATIONAL TRAILER CONVOY, INC., P.O. Box 3329, Tulsa, Okla. 74101. Applicant's representative: Irvin Tull (same as above). Authority sought to operate as a common carrier, by motor vehicle, over irregular routes, transporting: *Buildings*, in sections, when transported on wheeled

undercarriages equipped with hitch-ball connector, other than from origins which are points of manufacture, from Canton, South Dakota, to points in Alabama, Arizona, Arkansas, California, Connecticut, Delaware, Florida, Georgia, Idaho, Illinois, Indiana, Kansas, Kentucky, Louisiana, Maine, Maryland, Massachusetts, Michigan, Mississippi, Missouri, Nevada, New Hampshire, New Jersey, New Mexico, New York, North Carolina, Ohio, Oklahoma, Oregon, Pennsylvania, Rhode Island, South Carolina, South Dakota, Tennessee, Texas, Utah, Vermont, Virginia, Washington, and West Virginia. The purpose of this filing is to eliminate the gateways of any points in Iowa, Nebraska, Montana, or Wyoming.

No. MC 106398 (Sub-No. E129), filed May 31, 1974. Applicant: NATIONAL TRAILER CONVOY, INC., P.O. Box 3329, Tulsa, Okla. 74101. Applicant's representative: Irvin Tull (same as above). Authority sought to operate as a *common carrier*, by motor vehicle, over irregular routes, transporting: *Buildings*, in sections, when transported on wheeled undercarriages equipped with hitch-ball connector, other than from origins which are points of manufacture, from Fort Lupton, Colo., to points in Alabama, Arkansas, California, Colorado, Connecticut, Delaware, Florida, Georgia, Idaho, Illinois, Indiana, Iowa, Kentucky, Louisiana, Maine, Maryland, Massachusetts, Michigan, Minnesota, Mississippi, Missouri, Montana, Nevada, New Hampshire, New Jersey, New York, North Carolina, North Dakota, Ohio, Oregon, Pennsylvania, Rhode Island, South Carolina, Tennessee, Vermont, Virginia, Washington, West Virginia, and Wisconsin. The purpose of this filing is to eliminate the gateway of any point in Nebraska, Kansas, Oklahoma, Wyoming, New Mexico, Utah, or Arizona.

No. MC 106398 (Sub-No. E130), filed May 31, 1974. Applicant: NATIONAL TRAILER CONVOY, INC., P.O. Box 3329, Tulsa, Okla. 74101. Applicant's representative: Irvin Tull (same as above). Authority sought to operate as a common carrier, by motor vehicle, over irregular routes, transporting: *Pipes, ducts, fittings, and couplings* used in heating, cooling, and air handling systems and material, supplies, and accessories used in the installation of such systems, from the plant site of United Sheet Metal at Rockford, Illinois, to points in Oklahoma, Texas, Louisiana, Mississippi, Alabama, Georgia, South Carolina, North Carolina and Florida. The purpose of this filing is to eliminate the gateway of the facilities of Celotex Corporation at Charleston, Illinois.

No. MC 106398 (Sub-No. E131), filed May 31, 1974. Applicant: NATIONAL TRAILER CONVOY, INC., P.O. Box 3329, Tulsa, Okla. 74101. Applicant's representative: Irvin Tull (Same as above). Authority sought to operate as a common carrier, by motor vehicle, over irregular routes, transporting: *Plywood, hardboard, molding, and accessories* used in the installation of plywood, hardboard, and molding (except in bulk), from Chesapeake, Virginia, to points in Montana, Wyoming, and Colorado. The purpose of this filing is to eliminate the gateway of the facilities of the Celotex Corporation, at Charleston, Illinois.

No. MC 106398 (Sub-No. E132), filed May 31, 1974. Applicant: NATIONAL TRAILER CONVOY, INC., P.O. Box 3329, Tulsa, Okla. 74101. Applicant's representative: Irvin Tull (Same as above). Authority sought to operate as a common carrier, by motor vehicle, over irregular routes, transporting: *Wood fiberboard* (except in bulk), from the plant site and storage facilities of Evans Products Company at or near Doswell, Va., Montana, Wyoming, Colorado, North Dakota, South Dakota, Nebraska, Kansas, and Minnesota. The purpose of this filing is to eliminate the gateway of the facilities of the Celotex Corporation, at Charleston, Illinois.

No. MC 106398 (Sub-No. E133), filed May 31, 1974. Applicant: NATIONAL TRAILER CONVOY, INC., P.O. Box 3329, Tulsa, Okla. 74101. Applicant's representative: Irvin Tull (same as above). Authority sought to operate as a *common carrier*, by motor vehicle, over irregular routes, transporting: *Light structural framing steel, expanded metals, and metal gratings, lath mesh, panels, and partitions* (except commodities in bulk), from the plant and warehouse sites of Penn Metal Company, Inc., at Vienna, W. Va., to points in Montana, Wyoming, Colorado, New Mexico, South Dakota, Nebraska, Kansas, and Oklahoma. The purpose of this filing is to eliminate the gateway of the facilities of Celotex Corporation, at Charleston, Ill.

No. MC 106398 (Sub-No. E134), filed May 31, 1974. Applicant: NATIONAL TRAILER CONVOY, INC., P.O. Box 3329, Tulsa, Okla. 74101. Applicant's representative: Irvin Tull (Same as above). Authority sought to operate as a common carrier, by motor vehicle, over irregular routes, transporting: *Light structural framing steel, expanded metals, and metal gratings, lath mesh, panels, and partitions*, (except commodities in bulk), which are intended for use in the building or repair of buildings, from the plant and warehouse sites of Penn Metal Company, Inc., at Vienna, West Virginia, to points in North Dakota, Minnesota, Wisconsin, and Michigan. The purpose of this filing is to eliminate the gateway of the plant site of Metal Deck, Inc., at Oregon, Ohio.

No. MC 106398 (Sub-No. E135), filed May 31, 1974. Applicant: NATIONAL TRAILER CONVOY, INC., P.O. Box 3329, Tulsa, Okla. 74101. Applicant's representative: Irvin Tull (Same as above). Authority sought to operate as a common carrier, by motor vehicle, over irregular routes, transporting: *Metal roofing, siding, and floor deck, and parts and accessories* therefor, when moving as part of the same shipment with the described commodities (except in bulk), from the plant and warehouse sites of H. H. Robertson Company, at Ambridge, Pa., to points in Montana, Wyoming, Colorado, New Mexico, North Dakota, South Dakota, Nebraska, Kansas, Oklahoma, and Texas. The purpose of this filing is to eliminate the gateway of the Celotex Corporation at Charleston, Illinois.

No. MC 106398 (Sub-No. E136), filed May 31, 1974. Applicant: NATIONAL TRAILER CONVOY, INC., P.O. Box 3329, Tulsa, Okla. 74101. Applicant's representative: Irvin Tull (Same as above). Authority sought to operate as a common carrier, by motor vehicle, over irregular routes, transporting: *Metal roofing, siding, and floor deck*, and parts and accessories therefor, when moving as part of the same shipment with the described commodities, from the plant and warehouse sites of H. H. Robertson Company, at Ambridge, Penn., to points in North Dakota, Minnesota, Wisconsin, and Michigan. The purpose of this filing is to eliminate the gateway of the plant site of Metal Deck, Inc., at Oregon, Ohio.

No. MC 106398 (Sub-No. E137), filed May 31, 1974. Applicant: NATIONAL TRAILER CONVOY, INC., P.O. Box 3329, Tulsa, Okla. 74101. Applicant's representative: Irvin Tull (same as above). Authority sought to operate as a common carrier, by motor vehicle, over irregular routes, transporting: *Insulated metal walls, and metal roofing* (except in bulk), from the plant and warehouse sites of H. H. Robertson Co., at Connersville, Ind., to points in Montana, Wyoming, Colorado, North Dakota, South Dakota, Nebraska, Kansas, and Oklahoma. The purpose of this filing is to eliminate the gateway of the facilities of the Celotex Corporation at Charleston Illinois.

No. MC 106398 (Sub-No. E138), filed May 31, 1974. Applicant: NATIONAL TRAILER CONVOY, INC., P.O. Box 3329, Tulsa, Okla. 74101. Applicant's representative: Irvin Tull (same as above). Authority sought to operate as a *common carrier*, by motor vehicle, over irregular routes, transporting: *Insulated metal walls and metal roofing* (except commodities in bulk), from the plant and warehouse sites of H. H. Robertson Co., at Connersville, Ind., to points in Pennsylvania. The purpose of this filing is to eliminate the gateway of the plant-site of Metal Deck Inc. at Oregon, Ohio.

No. MC 106398 (Sub-No. E141), filed May 31, 1974. Applicant: NATIONAL TRAILER CONVOY, INC., P.O. Box 3329, Tulsa, Okla. 74101. Applicant's representative: Irvin Tull (same as above). Authority sought to operate as a *common carrier*, by motor vehicle, over irregular routes, transporting: *Fiberboard building panels, and floor and roof decking, and accessories* therefor when moving as part of the same shipment with the described commodities (except commodities in bulk), from the plant and warehouses sites of Homasote Co., at Trenton, N.J., to points in Minnesota, Montana, North Dakota, South Dakota, Wyoming, Colorado, Kansas, Nebraska, New Mexico, Oklahoma, and Texas. The purpose of this filing is to eliminate the gateway of

the facilities of the Celotex Corporation at Charleston, Ill.

No. MC 106398 (Sub-No. E142), filed May 31, 1974. Applicant: NATIONAL TRAILER CONVOY, INC., P.O. Box 3329, Tulsa, Okla. 74101. Applicant's representative: Irvin Tull (same as above). Authority sought to operate as a *common carrier*, by motor vehicle, over irregular routes, transporting: *Composition building board* (except in bulk), from Jarrett, Va., to points in Colorado, Kansas, Minnesota, Montana, Nebraska, North Dakota, South Dakota, and Wyoming. The purpose of this filing is to eliminate the gateway of the facilities of the Celotex Corporation at Charleston, Ill.

No. MC 106398 (Sub-No. E144), filed May 31, 1974. Applicant: NATIONAL TRAILER CONVOY, INC., P.O. Box 3329, Tulsa, Okla. 74101. Applicant's representative: Irvin Tull (same as above). Authority sought to operate as a *common carrier*, by motor vehicle, over irregular routes, transporting: *Composition board* (except in bulk), from the plantsite of U.S. Plywood-Champion Papers, Inc., near Oxford, Mississippi, to points in Minnesota, Wisconsin, and Michigan. The purpose of this filing is to eliminate the gateway of the facilities of the Celotex Corporation at Charleston, Ill.

No. MC 106398 (Sub-No. S144), filed May 31, 1974. Applicant: NATIONAL TRAILER CONVOY, INC., P.O. Box 3329, Tulsa, Okla. 74101. Applicant's representative: Irvin Tull (same as above). Authority sought to operate as a *common carrier*, by motor vehicle, over irregular routes, transporting: *Plywood* (except in bulk), from the plantsite of General Plywood Corporation at New Albany, Ind., to points in the Upper Peninsula of Michigan and Wisconsin. The purpose of this filing is to eliminate the gateway of the facilities of the Celotex Corporation at Charleston, Ill.

No. MC 106398 (Sub-No. E145), filed May 31, 1974. Applicant: NATIONAL TRAILER CONVOY, INC., P.O. Box 3329, Tulsa, Okla. 74101. Applicant's representative: Irvin Tull (same as above). Authority sought to operate as a *common carrier*, by motor vehicle, over irregular routes, transporting: *Steel duct, and fittings therefore*, when moving as part of the same shipment with steel duct (except Commodities in bulk), from Westerville, Ohio, to points in Minnesota, Montana, North Dakota, South Dakota, and Wyoming. The purpose of this filing is to eliminate the gateway of the facilities of the Celotex Corporation at Charleston, Ill.

No. MC 106401 (Sub-No. E21), filed May 13, 1974. Applicant: JOHNSON MOTOR LINES, INC., P.O. Box 10877, Charlotte, N.C. 28234. Applicant's representative: Thomas G. Sloan (same as above). 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, livestock, household goods as defined by the Commission, commodities in bulk, commodities requiring special equipment, and those injurious or contaminating to other lading); (1) between points in Georgia (except Atlanta), on and south of a line from the South Carolina-Georgia State line along Interstate Highway 85 to the junction of U.S. Highway 78, thence along U.S. Highway 78 to the Alabama-Georgia State line, on the one hand, and, on the other, Hagerstown, Md., Danville, Lynchburg, Roanoke, and Winchester, Va., points in Bergen, Burlington, Cumberland, Essex, Gloucester, Hudson, Mercer, Middlesex, and Passaic Counties, New Jersey, and points in that part of Pennsylvania east of a line beginning at the Maryland-Pennsylvania State line and extending along U.S. Highway 522 to Selinsgrove, Pa., and thence along U.S. Highway 11 to the Pennsylvania-New York State line, including points on the indicated portions of the highways specified; (2) between points in Georgia (except Atlanta) bounded by a line from Dawsonville along U.S. Highway 19 to Atlanta, thence along U.S. Highway 78 to the Georgia-Alabama State line, thence along the Georgia-Alabama State line to the junction of U.S. Highway 278, thence along U.S. Highway 278 to the junction of Georgia Highway 113, thence along Georgia Highway 113 to the junction of U.S. Highway 411, thence along U.S. Highway 411 to the junction of Georgia Highway 20, thence along Georgia Highway 20 to the junction of Georgia Highway 5, thence along Georgia Highway 5 to the junction of Georgia Highway 53.

Thence along Georgia Highway 53 to Dawsonville the point of beginning, on the one hand, and, on the other, Hagerstown, Md., Danville, Lynchburg, and Winchester, Va., points in Bergen, Burlington, Cumberland, Essex, Gloucester, Hudson, Mercer, Middlesex, and Passaic Counties, N.J., and points in that part of Pennsylvania east of a line beginning at the Maryland-Pennsylvania State line and extending along U.S. Highway 522 to Selinsgrove, Pa., and thence along U.S. Highway 11 to the Pennsylvania-New York State line, including points on the indicated portions of the highways specified; (3) between points in Georgia bounded by a line beginning at the South Carolina-Georgia State line along Interstate Highway 85 to Atlanta, thence along U.S. Highway 19 to Palonaga, thence along Georgia Highway 115 to the junction of Georgia Highway 254, thence along Georgia Highway 254 to the junction of U.S. Highway 23, thence along U.S. Highway 23 to the junction of Georgia Highway 17, thence along Georgia Highway 17 to the junction of U.S. Highway 123, thence along U.S. Highway 123 to the Georgia-South Carolina State line, thence along the Georgia-South Carolina State line to the junction of Interstate Highway 85 the point of beginning, on the one hand, and, on the other, Hagerstown, Md., Winchester, Va., points in Bergen, Burlington, Cumberland, Essex, Gloucester, Hudson, Mercer, Middlesex, and Passaic Counties, N.J., and points in that part of Pennsylvania east of a line beginning at the Maryland-Pennsylvania State line and extending along U.S. Highway 522 to Selinsgrove, Pa., and thence along U.S. Highway 11 to the Pennsylvania-New York State line, including points on the indicated portions of the highways specified; (4) between points in Georgia north of a line from the Alabama-Georgia State line along U.S. Highway 278 to the junction of Georgia Highway 113, thence along Georgia Highway 113 to the junction of U.S. Highway 411, thence along U.S. Highway 411 to the junction of Georgia Highway 20, thence along Georgia Highway 20 to the junction of Georgia Highway 5, thence along Georgia Highway 5 to the junction of Georgia Highway 53, thence along Georgia Highway 53 to the junction of U.S. Highway 19.

Thence along U.S. Highway 19 to the junction of Georgia Highway 115, thence along Georgia Highway 115 to the junction of Georgia Highway 254, thence along Georgia Highway 254 to the junction of U.S. Highway 23, thence along U.S. Highway 23 to the junction of Georgia Highway 17, thence along Georgia Highway 17 to the junction of U.S. Highway 123, thence along U.S. Highway 123 to the Georgia-South Carolina State line, on the one hand, and, on the other, points in Bergen, Burlington, Cumberland, Essex, Gloucester, Hudson, Mercer, Middlesex, and Passaic Counties, N.J., and points in that part of Pennsylvania east of a line beginning at the Maryland-Pennsylvania State line and extending along U.S. Highway 522 to Selinsgrove, Pa., and thence along U.S. Highway 11 to the Pennsylvania-New York State line, including points on the indicated portions of the highways specified; (5) between points in Georgia (except Atlanta), on and south of a line from the Georgia-South Carolina State line along Interstate Highway 20 to the junction of U.S. Highway 78, thence along U.S. Highway 78 to the Georgia-Alabama State line, on the one hand, and, on the other, Corning, N.Y.; and (6) between points in Georgia (except Atlanta), on the one hand, and, on the other, New York, N.Y. The purpose of this filing is to eliminate the gateways of Pineville, N.C., Granitsville, S.C., points in Essex County, N.J., and Nicholson, Pa.

No. MC 107515 (Sub-No. E338) (Correction), filed May 29, 1974, published in the FEDERAL REGISTER October 2, 1974. Applicant: REFRIGERATED TRANSPORT CO., INC., P.O. Box 308, Forest Park, Ga. 33050. Applicant's representative: R. M. Tettlebaum, Suite 375, 3379 Peachtree Rd. NE., Atlanta, Ga. 30326. Authority sought to operate as a *common carrier*, by motor vehicle, over irregular routes, transporting: *Frozen vegetables*, from points in Arkansas to points in those parts of Maryland, Pennsylvania, New Jersey, New York, Connecticut, and Massachusetts on and east of Interstate Highway 95. The purpose of this filing is to eliminate the gateway of Ayden, N.C. The purpose of this

correction is to include Pennsylvania as a destination State.

No. MC 110420 (Sub-No. E48), filed June 4, 1974. Applicant: QUALITY CARRIERS, INC., P.O. Box 186, Pleasant Prairie, Wis. 53158. Applicant's representative: E. Stephen Heisley, 666 Eleventh St. NW., Washington, D.C. 20001. Authority sought to operate as a *common carrier*, by motor vehicle, over irregular routes, transporting: *Vegetable oils products*, in bulk, in tank vehicles, from Freeport, Tex., to points in (1) Michigan, that part of Ohio in and north of Van Wert, Allen, Hancock, Wyandot, Crawford, Richland, Ashland, Wayne, Stark, and Columbiana Counties, and that part of Indiana in and north of Warren, Tippecanoe, Clinton, Tipton, Howard, Miami, Wabash, Huntington, and Allen Counties (Janesville, Wis.)*; (2) Connecticut, Maine, Massachusetts, New Hampshire, New York, Rhode Island, Vermont, that part of New Jersey north of a line beginning at the Pennsylvania-New Jersey State line thence along Interstate Highway 80 to junction New Jersey Highway 506, thence along New Jersey Highway 506 to Jersey City, and that part of Pennsylvania north of Interstate Highway 80 (Janesville, Wis. to Carpentersville, Ill.)*; and (3) Howard, Winneshiek, Allamakee, Chickasaw, Bremer, Fayette, and Clayton Counties, Iowa (Janesville, Wis.)*. The purpose of this filing is to eliminate the gateways indicated by asterisks above.

No. MC 110420 (Sub-No. E49), filed June 4, 1974. Applicant: QUALITY CARRIERS, INC., P.O. Box 186, Pleasant Prairie, Wis. 53158. Applicant's representative: E. Stephen Heisley, 666 Eleventh St. NW., Washington, D.C. 20001. Authority sought to operate as a *common carrier*, by motor vehicle, over irregular routes, transporting: *Vegetable oil products*, in bulk, in tank vehicles, from Seadrift, Tex., to points in (1) Maine, Massachusetts, New Hampshire, New York, Rhode Island, Vermont, Connecticut, and in those parts of Pennsylvania and New Jersey on and north of Interstate Highway 80 (Janesville, Wis., and Carpentersville, Ill.)*; (2) Winneshiek and Allamakee Counties, Iowa (Janesville, Wis.)*; (3) the Upper Peninsula of Michigan, that part of Ohio in and north of Van Wert, Allen, Hardin, Wyandot, Crawford, Richland, Ashland, Wayne, Stark, and Columbiana Counties, that part of Indiana in and north of Warren, Tippecanoe, Clinton, Howard, Grant, Wells, and Adams Counties, that part of Illinois in and north of Henderson, Warren, Knox, Peoria, Tazewell, McLean, Ford, and Iroquois Counties (Janesville, Wis.)*. The purpose of this filing is to eliminate the gateways indicated by asterisks above.

No. MC 110420 (Sub-No. E50), filed June 4, 1974. Applicant: QUALITY CARRIERS, INC., P.O. Box 186, Pleasant Prairie, Wis. 53158. Applicant's representative: E. Stephen Heisley, 666 Eleventh St. NW., Washington, D.C. 20001. Authority sought to operate as a *common carrier*, by motor vehicle, over irregular routes, transporting: (1) *Fatty acid products, detergents, surfactants, and washing compounds*, in bulk, in tank vehicles, from Ringwood, Ill., to points in Georgia (Janesville, Wis.)*; (2) *Paint, paint products, paint ingredients, and varnish*, in bulk, in tank vehicles, from Ringwood, Ill., to Houston, Tex., and East Point, Ga. (Milwaukee, Wis.)*; (3) *Liquid phosphoric and phosphate fertilizer solutions*, in bulk, in tank vehicles, from Ringwood, Ill., to points in Colorado (except Moffat County), and that part of Nebraska in and north of Kimball, Cheyenne, Devel, Perkins, Lincoln, Logan, Blaine, Loup, Valley, Greeley, Nance, Merrick, Hamilton, York, Seward, Lancaster, and Otoe Counties (Milwaukee, Wis.)*; (4) *Varnish and synthetic resins*, in bulk, in tank vehicles, from Ringwood, Ill., to points in that part of Alabama in, south, and east of Covington, Crenshaw, Montgomery, Macon, and Russell Counties; that part of Pennsylvania in, south, and east of Beaver, Allegheny, Westmoreland, Indiana, Clearfield, Clinton, and Potter Counties; that part of Michigan in, north, and west of Maniste, Wexford, Missaukee, Roscommon, Ogemaw, and Iosco Counties; that part of Kentucky in, south, and east of Cumberland, Adair, Russell, Pulaski, Rockcastle, Jackson, Owsley, Breathilt, Floyd, and Martin Counties; that part of Virginia in and west of Westmoreland, Richmond, Toppohannock, King and Queen, King William, New Kent, Charles City, Prince George, Sussex, and Greensville Counties; New London, and Middlesex (including Meriden), Conn., that part of West Virginia in, north, and east of Pendleton, Randolph, Webster, Braxton, Gilmer, Ritchie, and Wood Counties; Arkansas, North Carolina, Oklahoma, Kansas, Maryland, South Carolina, Tennessee, Texas, and Mississippi (Saukville, Wis.)*; and (5) *Varnish*, in bulk, in tank vehicles, from Ringwood, Ill., to points in Georgia and Florida (Saukville, Wis.)*. The purpose of this filing is to eliminate the gateways indicated by asterisks above.

No. MC 110525 (Sub-No. E527) (Correction), filed May 20, 1974, republished in the FEDERAL REGISTER September 20, 1974. Applicant: CHEMICAL LEAMAN TANK LINES, INC., P.O. Box 200, Downingtown, Pa. 19335. Applicant's representative: Thomas J. O'Brien (same as above). Authority sought to operate as a *common carrier*, by motor vehicle, over irregular routes, transporting: *Liquid chemicals*, as defined in *The Maxwell Co., Extension—Addyston*, 63 M.C.C. 677, in bulk, in tank vehicles, from points in that part of Ohio on and east of a line beginning at the Kentucky-Ohio State line, thence along Ohio Highway 93 to junction, U.S. Highway 33, thence along U.S. Highway 33 to junction Ohio Highway 13, thence along Ohio Highway 13 to Lake Erie, to points in Mississippi. The purpose of this filing is to eliminate the gateway of Institute, W. Va. The purpose of this correction to clarify the origin route description.

No. MC 110525 (Sub-No. E530) (Correction), filed May 20, 1974, published in the FEDERAL REGISTER August 15, 1974. Applicant: CHEMICAL LEAMAN TANK LINES, INC., P.O. Box 200, Downingtown, Pa. 19335. Applicant's representative: Thomas J. O'Brien (same as above). Authority sought to operate as a *common carrier*, by motor vehicle, over irregular routes, transporting: *Liquid chemicals and liquid coal tar products*, in bulk, in tank vehicles, from points in that part of Ohio on and east of U.S. Highway 23 (except points in Lake, Mahoning, Trumbull, and Wayne Counties), to points in New Jersey. The purpose of this filing is to eliminate the gateway of Kobuta, Pa. The purpose of this correction is to correct the origin territories.

No. MC 110525 (Sub-No. E558), (Correction), filed May 20, 1974, published in the FEDERAL REGISTER August 15, 1974. Applicant: CHEMICAL LEAMAN TANK LINES, INC., P.O. Box 200, Downingtown, Pa. 19335. Applicant's representative: Thomas J. O'Brien (same as above). Authority sought to operate as a *common carrier*, by motor vehicle, over irregular routes, transporting: *Liquid chemicals* as defined in *The Maxwell Co., Extension-Addyston*, 63 M.C.C. 677 (except bituminous products and materials), in bulk, in tank vehicles, from points in that part of Pennsylvania on and south of Interstate Highway 80 to points in that part of Indiana on and south of a line beginning at the Ohio-Indiana State line, thence along Indiana Highway 32 to Crawfordville, thence along U.S. Highway 136 to the Indiana-Illinois State line. The purpose of this filing is to eliminate the gateways of Follansbee and Natrium, W. Va. The purpose of this correction is to correct a typographical error.

No. MC 110525 (Sub-No. E574) (Correction), filed May 20, 1974, published in the FEDERAL REGISTER August 20, 1974. Applicant: CHEMICAL LEAMAN TANK LINES, INC., P.O. Box 200, Downingtown, Pa. 19335. Applicant's representative: Thomas J. O'Brien (same as above). Authority sought to operate as a *common carrier*, by motor vehicle, over irregular routes, transporting: *Liquid chemicals* and coal tar products, in bulk, in tank vehicles, from points in that part of Pennsylvania on and east of a line beginning at the New York-Pennsylvania State line, thence along U.S. Highway 210 to Ebensburg, thence along U.S. Highway 22 to Duncansville, thence along U.S. Highway 220 to the Pennsylvania-Maryland State line, to points in that part of Ohio on and south of Interstate Highway 70 and on and east of U.S. Highway 23. The purpose of this filing is to eliminate the gateway of Pittsburgh, Pa. The purpose of this correction is to correct a typographical error.

No. MC 110525 (Sub-No. E633) (Correction), filed May 20, 1974, published in the FEDERAL REGISTER August 20, 1974. Applicant: CHEMICAL LEAMAN TANK

LINES, INC., P.O. Box 200, Downingtown, Pa. 19335. Applicant's representative: Thomas J. O'Brien (same as above). Authority sought to operate as a *common carrier*, by motor vehicle, over irregular routes, transporting: *Liquid chemicals*, as defined in *The Maxwell Co., Extension—Addyston*, 63 M.C.C. 677 (except bituminous products and materials, hydrofluosilic acid, such naval stores as are chemicals, crude tall oil, sulphate, black liquor skimmings, liquid alum, and liquefied petroleum gases), in bulk, in tank vehicles, from points in South Carolina to points in California. The purpose of this filing is to eliminate the gateways of Atlanta, Ga., and Houston, Tex. The purpose of this correction is to correct a typographical error.

No. MC 110525 (Sub-No. E674) (Correction), filed May 20, 1974, published in the FEDERAL REGISTER August 18, 1974. Applicant: CHEMICAL LEAMAN TANK LINES, INC., P.O. Box 200, Downingtown, Pa. 19335. Applicant's representative: Thomas J. O'Brien (same as above). Authority sought to operate as a *common carrier*, by motor vehicle, over irregular routes, transporting: (A) *Liquid chemicals* as described in *The Maxwell Co., Extension—Addyston*, 63 M.C.C. 667 (except bituminous products and materials, hydrofluosilic acid, such naval stores as are chemicals, crude tall oil, sulphate, black liquor skimmings, liquid alum, and liquid petroleum gases), in bulk, in tank vehicles, from points in that part of Tennessee on and east of U.S. Highway 27 to points in that part of California in and south of Inyo, Fresno, Madera, Mariposa, Stanislaus, San Joaquin, Contra Costa, and Marin Counties (Atlanta, Ga., and Beaumont, Tex) *; and (B) *Liquid chemicals* (except bituminous products, and materials), in bulk, in tank vehicles, from points in that part of Tennessee on and east of U.S. Highway 27 to points in that part of California north of Inyo, Fresno, Madera, Mariposa, Stanislaus, San Joaquin, Contra Costa, and Marin Counties (S. Charleston, W. Va., and Addyston, Ohio) *. The purpose of this filing is to eliminate the gateways indicated by asterisks above. The purpose of this correction is to clarify the origin territories.

No. MC 110525 (Sub-No. E691) (Correction), filed May 20, 1974, published in the FEDERAL REGISTER September 20, 1974. Applicant: CHEMICAL LEAMAN TANK LINES, INC., P.O. Box 200, Downingtown, Pa. 19335. Applicant's representative: Thomas J. O'Brien (same as above). Authority sought to operate as a *common carrier*, by motor vehicle, over irregular routes, transporting: *Liquid chemicals* (except bituminous products and materials), in bulk, in tank vehicles, from points in that part of Tennessee on and east of U.S. Highway 27, to points in that part of Ohio on and north of U.S. Highway 30 and on and east of Ohio Highway 83. The purpose of this filing is to eliminate the gateway of S. Charleston, W. Va. The purpose of this correction is to clarify the route description in Ohio.

No. MC 110525 (Sub-No. E846) (Correction), filed May 20, 1974, published in the FEDERAL REGISTER August 11, 1974. Applicant: CHEMICAL LEAMAN TANK LINES, INC., P.O. Box 200, Downingtown, Pa. 19335. Applicant's representative: Thomas J. O'Brien (same as above). Authority sought to operate as a *common carrier*, by motor vehicle, over irregular routes, transporting: *Liquid chemicals* and *coal tar products*, in bulk, in tank vehicles, from points in Oswego, Oneida, Lewis Jefferson, and St. Lawrence Counties, N.Y., to points in that part of New Jersey on and south of a line beginning at the Pennsylvania-New Jersey State line, thence along New Jersey Highway 73 to Berlin, thence along U.S. Highway 30 to Atlantic City. The purpose of this filing is to eliminate the gateways of Johnstown, Pa., Claymont, Del., and Lima, Pa. The purpose of this correction is to clarify the route description.

No. MC 110525 (Sub-No. E911), filed May 20, 1974. Applicant: CHEMICAL LEAMAN TANK LINES, INC., P.O. Box 200, Downingtown, Pa. 19335. Applicant's representative: Thomas J. O'Brien (same as above). Authority sought to operate as a *common carrier*, by motor vehicle, over irregular routes, transporting: *Petroleum products*, as described in Appendix XIII to the report in *Descriptions in Motor Carrier Certificates*, 61 M.C.C. 209, in bulk, in tank vehicles, from Paulsboro, N.J., to points in North Carolina. The purpose of this filing is to eliminate the gateways of Delaware City, Del., and Williamsburg, Va.

No. MC 110525 (Sub-No. E912), filed May 20, 1974. Applicant: CHEMICAL LEAMAN TANK LINES, INC., P.O. Box 200, Downingtown, Pa. 19335. Applicant's representative: Thomas J. O'Brien (same as above). Authority sought to operate as a *common carrier*, by motor vehicle, over irregular routes, transporting: *Lubricating oil*, in bulk, in tank vehicles, from Paulsboro, N.J., to points in Georgia and South Carolina. The purpose of this filing is to eliminate the gateways of Delaware City, Del., and Arlington, Va.

No. MC 110525 (Sub-No. E913), filed May 20, 1974. Applicant: CHEMICAL LEAMAN TANK LINES, INC., P.O. Box 200, Downingtown, Pa. 19335. Applicant's representative: Thomas J. O'Brien (same as above). Authority sought to operate as a *common carrier*, by motor vehicle, over irregular routes, transporting: *Lubricating oil*, in bulk, in tank vehicles, from Philadelphia, Pa., to points in Georgia and South Carolina. The purpose of this filing is to eliminate the gateways of Delaware City, Del., and Arlington, Va.

No. MC 110525 (Sub-No. E914), filed May 20, 1974. Applicant: CHEMICAL LEAMAN TANK LINES, INC., P.O. Box 200, Downingtown, Pa. 19335. Applicant's representative: Thomas J. O'Brien (same as above). Authority sought to operate as a *common carrier*, by motor vehicle, over irregular routes, transporting: *Petroleum products* as described in Appendix XIII to the report in *Descriptions in Motor Carrier Certificates*, 61 M.C.C. 209 (except liquid wax, and commodities requiring attached heater equipment), in bulk, in tank vehicles, from Philadelphia, Pa., to points in North Carolina. The purpose of this filing is to eliminate the gateways of Delaware City, Del., and Williamsburg, Va.

No. MC 110525 (Sub-No. E1033), filed May 20, 1974. Applicant: CHEMICAL LEAMAN TANK LINES, INC., P.O. Box 200, Downingtown, Pa. 19335. Applicant's representative: Thomas J. O'Brien (same as above). Authority sought to operate as a *common carrier*, by motor vehicle, over irregular routes, transporting: *Processed clay*, in bulk, from the plant site of Houdry Process and Chemical Company at Paulsboro, N.J.; (1) to points in Connecticut, Massachusetts, and Rhode Island (Philadelphia and Lima, Pa., and Newark, N.J.) *; and (2) to the District of Columbia and points in Maryland (Philadelphia and Lima, Pa.) *. The purpose of this filing is to eliminate the gateways indicated by asterisks above.

No. MC 110525 (Sub-No. E1047), (Correction), filed May 20, 1974, published in the FEDERAL REGISTER August 23, 1974. Applicant: CHEMICAL LEAMAN TANK LINES, INC., P.O. Box 200, Downingtown, Pa. 19335. Applicant's representative: Thomas J. O'Brien (same as above). Authority sought to operate as a *common carrier*, by motor vehicle, over irregular routes, transporting: *Liquid chemicals* (except liquid hydrogen, liquid oxygen, and liquid nitrogen), in bulk, in tank vehicles, from Carpentersville, Ill., (1) to points in Massachusetts, Connecticut, Rhode Island, and Delaware (Newark, N.J.) *, and (2) to points in that part of Pennsylvania on and east of a line beginning at the Maryland-Pennsylvania State line, thence along Pennsylvania Highway 10 to Reading, thence along U.S. Highway 222 to Allentown, thence along the Pennsylvania Turnpike, Northeast Extension to Scranton, thence along U.S. Highway 6 to the Pennsylvania-New Jersey State line (Somerville, N.J.) *. The purpose of this filing is to eliminate the gateways indicated by asterisks above. The purpose of this correction is to correct a typographical error and to clarify the destination route description.

No. MC 110525 (Sub-No. E1085), (correction), filed May 20, 1974, published in the FEDERAL REGISTER October 8, 1974. Applicant: CHEMICAL LEAMAN TANK LINES, INC., P.O. Box 200, Downingtown, Pa. 19335. Applicant's representative: Thomas J. O'Brien (same as above). Authority sought to operate as a *common carrier*, by motor vehicle, over irregular routes, transporting: (A) *Phosphoric acid and phosphatic fertilizer solutions*, in bulk, in tank vehicles, from Texas City, Tex., to points in North Carolina, South Carolina, and that part of Florida on and east of the Apalachicola and Chattahoochee Rivers (Vicksburg, Miss.) *; and (B) *Phosphoric acid* (except when derived from petroleum, fertilizer, fertilizer ingredients), in bulk, in tank vehicles, from Texas City, Tex., (1) to points in Kentucky (Vicksburg, Miss.) *, and (2) to points in Indiana and Michigan (Vicksburg, Miss., and Louis-

ville, Ky.)*. The purpose of this filing is to eliminate the gateways indicated by asterisks above. The purpose of this correction is to clarify the route description.

No. MC 110525 (Sub-No. E1091), (correction), filed May 20, 1974, published in the FEDERAL REGISTER October 8, 1974. Applicant: CHEMICAL LEAMAN TANK LINES, INC., P.O. Box 200, Downingtown, Pa. 19335. Applicant's representative: Thomas J. O'Brien (same as above). Authority sought to operate as a *common carrier*, by motor vehicle, over irregular routes, transporting: *Liquid caustic soda*, in bulk, in tank vehicles, from Evans City, Ala., (1) to points in North Carolina, South Carolina, Virginia, that part of Tennessee on and north of Interstate Highway 40 and on and east of U.S. Highway 27, and that part of Georgia on, east, and south of a line beginning at the Alabama-Georgia State line, thence along Georgia Highway 114 to junction U.S. Highway 27, thence along U.S. Highway 27 to junction Georgia Highway 140, thence along Georgia Highway 140 to junction U.S. Highway 411, thence along U.S. Highway 411 to the Georgia-Tennessee State line (Rome, Ga.)*; and (2) to points in that part of Florida on and east of the Apalachicola River (Rome and Atlanta, Ga.)*. The purpose of this filing is to eliminate the gateways indicated by asterisks above. The purpose of this correction is to clarify the route description.

No. MC 111545 (Sub-No. E26), filed May 19, 1974. Applicant: HOME TRANSPORTATION CO., INC., P.O. Box 6426, Station A, Marietta, Ga. 30062. Applicant's representative: Robert E. Born (same as above). Authority sought to operate as a *common carrier*, by motor vehicle, over irregular routes, transporting: *Commodities* (except agricultural machinery and implements, other than hand, as defined by the Commission), the transportation of which, because of size or weight, requires the use of special equipment, (1) between points in Florida, on the one hand, and, on the other, points in Delaware, Maine, Maryland, Massachusetts, New Hampshire, New Jersey, New York, Pennsylvania, Rhode Island, Vermont, Illinois, Iowa, Minnesota, Nebraska, and Wisconsin; (2) between points in that part of Florida on and east of U.S. Highway 331, on the one hand, and, on the other, points in Missouri; and (3) between points in Florida on the one hand, and, on the other, points in that part of Missouri on and north of U.S. Highway 40. The purpose of this filing is to eliminate the gateway of points in Georgia.

No. MC 111545 (Sub-No. E267), filed May 19, 1974. Applicant: HOME TRANSPORTATION CO., INC., P.O. Box 6426, Station A, Marietta, Ga. 30062. Applicant's representative: Robert E. Born (same as above). Authority sought to operate as a *common carrier*, by motor vehicle, over irregular routes, transporting: *Commodities*, the transportation of which, because of size or weight, requires the use of special equipment, between points in that part of Alabama within 175 miles of Chattanooga, Tenn., on the one hand, and, on the other, points in North Carolina (except points within 175 miles of Chattanooga, Tenn.). The purpose of this filing is to eliminate the gateway of points in that part of North Carolina or that part of South Carolina within 175 miles of Chattanooga, Tenn.

No. MC 111545 (Sub-No. E298), filed May 17, 1974. Applicant: HOME TRANSPORTATION CO., INC., P.O. Box 6426, Station A, Marietta, Ga. 30062. Applicant's representative: Robert E. Born (same as above). Authority sought to operate as a *common carrier*, by motor vehicle, over irregular routes, transporting: *Commodities*, the transportation of which, because of size or weight, requires the use of special equipment (except knitting machines, agricultural machinery and implements, other than hand, as defined by the Commission, and commodities to be used in or in connection with, main or truck pipelines), between points in Arizona, on the one hand, and, on other, points in that part of Florida on and east of a line beginning at the Florida-Georgia State line, thence along U.S. Highway 319 to Wakulla, thence along Florida Highway 363 to St. Marks. The purpose of this filing is to eliminate the gateways of (1) Kansas City, Kans., or points in Kansas within 100 miles thereof, and (2) Atlanta, Cartersville, or Marietta, Ga., or Columbia, S.C., or points in Georgia or South Carolina within 50 miles thereof.

No. MC 111545 (Sub-No. E424), filed June 4, 1974. Applicant: HOME TRANSPORTATION CO., INC., P.O. Box 6426, Station A, Marietta, Ga. 30062. Applicant's representative: Robert E. Born (same as above). Authority sought to operate as a *common carrier*, by motor vehicle, over irregular routes, transporting: *Cast iron pipe* (except pipe as described in *Mercer Extension—Oilfield Commodities*, 74 M.C.C. 459, and pipe originating at or destined to pipeline rights-of-way), from points in that part of Texas on and east of a line beginning at the Oklahoma-Texas State line, thence along U.S. Highway 377 to Fort Worth, thence along U.S. Highway 81 to Austin, thence along U.S. Highway 183 to Cuero, thence along U.S. Highway 87 to Port Lavaca, to points in California, Nevada, and that part of Utah on, west, and north of a line beginning at the Utah-Arizona State line, thence along U.S. Highway 91 to junction Utah Highway 4, thence along Utah Highway 4 to Sevier, thence along U.S. Highway 89 to Salina, thence along Interstate Highway 70 to the Utah-Colorado State line, restricted to the transportation of commodities which, because of size or weight, requires the use of special equipment, where such transportation is performed on ordinary vehicular equipment, and special equipment is provided for loading and unloading and the loading and unloading is performed by the consignor or consignee, or both. The purpose of this filing is to eliminate the gateway of the plant site and warehouse facilities of Western Foundary Company, at or near Tyler, Tex.

No. MC 111545 (Sub-No. E535), filed May 30, 1974. Applicant: HOME TRANSPORTATION CO., INC., P.O. Box 6426, Station A, Marietta, Ga. 30062. Applicant's representative: Robert E. Born (same as above). Authority sought to operate as a *common carrier*, by motor vehicle, over irregular routes, transporting: *Commodities*, the transportation of which, because of size or weight, requires the use of special equipment, between points in that part of Georgia on and south of a line beginning at the Georgia-Alabama State line, thence along U.S. Highway 80 to Macon, thence along Georgia Highway 22 to Sparta, thence along Georgia Highway 16 to Warrenton, thence along U.S. Highway 278 to the Georgia-South Carolina State line (except points within 175 miles of Chattanooga, Tenn.) on the one hand, and, on the other, points in Tennessee within 175 miles of Chattanooga, Tenn. The purpose of this filing is to eliminate the gateway of points in that part of Georgia within 175 miles of Chattanooga, Tenn.

No. MC 111545 (Sub-No. E549), filed May 30, 1974. Applicant: HOME TRANSPORTATION COMPANY, INC., P.O. Box 6426, Station A, Marietta, Ga. 30062. Applicant's representative: Robert E. Born (same as above). Authority sought to operate as a *common carrier*, by motor vehicle, over irregular routes, transporting: *Self-propelled articles*, each weighing 15,00 pounds or more, and *related machinery, tools, parts, and supplies*, moving in connection therewith, between points in Arkansas, on the one hand, and, on the other, points in Minnesota, Nebraska, and Wisconsin, restricted to the transportation of commodities which are transported on trailers. The purpose of this filing is to eliminate the gateway of points in Iowa.

No. MC 111545 (Sub-No. E607), filed May 27, 1974. Applicant: HOME TRANSPORTATION COMPANY, INC., P.O. Box 6426, Station A, Marietta, Ga. 30062. Applicant's representative: Robert E. Born (same as above). Authority sought to operate as a *common carrier*, by motor vehicle, over irregular routes, transporting: *Heavy machinery* and *air compressors*, the transportation of which because of size or weight, requires the use of special equipment, from points in North Carolina to points in that part of Alabama on and south of a line beginning at the Alabama-Georgia State line, thence along U.S. Highway 80 to Montgomery, thence along U.S. Highway 82 to the Alabama-Mississippi State line. The purpose of this filing is to eliminate the gateways of (1) points in that part of North Carolina or that part of South Carolina within 175 miles of Chattanooga, Tenn., and (2) Atlanta, Ga.

No. MC 111545 (Sub-No. E639), filed May 19, 1974. Applicant: HOME TRANSPORTATION COMPANY, INC., P.O. Box 6426, Station A, Marietta, Ga. 30062. Ap-

plicant's representative: Robert E. Born (same as above). Authority sought to operate as a *common carrier*, by motor vehicle, over irregular routes, transporting: *Commodities* (except knitting machines), the transportation of which, because of size or weight, requires the use of special equipment, between points in Louisiana, on the one hand, and, on the other, points in that part of New York on and east of a line beginning at the New York-Pennsylvania State line, thence along New York Highway 19, to Wellsville, thence along New York Highway 17 to Andover, thence along New York Highway 21 to Pultneyville. The purpose of this filing is to eliminate the gateway of Columbia, S.C., and points in that part of South Carolina within 50 miles thereof.

No. MC 111545 (Sub-No. E640), filed May 19, 1974. Applicant: HOME TRANSPORTATION CO., INC., P.O. Box 6426, Station A, Marietta, Ga. 30062. Applicant's representative: Robert E. Born (same as above). Authority sought to operate as a *common carrier*, by motor vehicle, over irregular routes, transporting: *Commodities* (except knitting machines), the transportation of which, because of size or weight, requires the use of special equipment, between points in that part of North Carolina on and south of a line beginning at Wrightsville Beach, thence along U.S. Highway 74 to junction U.S. Highway 421, thence along U.S. Highway 421 to junction U.S. Highway 701, thence along U.S. Highway 701 to junction U.S. Highway 301, thence along U.S. Highway 301 to Smithfield, thence along U.S. Highway 64 to Morgantown, thence along U.S. Highway 70 to the North Carolina-Tennessee State line, on the one hand, and, on the other, points in Ohio on, north, and east of a line beginning at the Ohio-Pennsylvania State line, thence along U.S. Highway 30 to Wooster, thence along Ohio Highway 83 to junction U.S. Highway 224, thence along U.S. Highway 224 to Sullivan, thence along Ohio Highway 58 to Lorain. The purpose of this filing is to eliminate the gateway of Charlotte, N.C.

No. MC 111545 (Sub-No. E641), filed May 19, 1974. Applicant: HOME TRANSPORTATION CO., INC., P.O. Box 6426, Station A, Marietta, Ga. 30062. Applicant's representative: Robert E. Born (same as above). Authority sought to operate as a *common carrier*, by motor vehicle, over irregular routes, transporting: *Commodities*, the transportation of which, because of size or weight, requires the use of special equipment, between points in Kentucky within 175 miles of Chattanooga, Tenn., on the one hand, and, on the other, points in Vermont. The purpose of this filing is to eliminate the gateway of points in North Carolina within 175 miles of Chattanooga, Tenn.

No. MC 111545 (Sub-No. E644), filed May 19, 1974. Applicant: HOME TRANSPORTATION CO., INC., P.O. Box 6426, Marietta, Ga. 30062. Applicant's representative: Robert E. Born (same as above.) Authority sought to operate as a *common carrier*, by motor vehicle, over irregular routes, transporting: *Commodities*, the transportation of which, because of size or weight, requires the use of special equipment, between points in that part of Tennessee on and east of a line beginning at the Tennessee-Kentucky State line, thence along U.S. Highway 41 to the Tennessee-Georgia State line, and within 175 miles of Chattanooga, Tenn., on the one hand, and, on the other, points in that part of Kansas on and west of a line begining at the Kansas-Missouri State line, thence along U.S. Highway 59 to junction Kansas Highway 4, thence along Kansas Highway 4 to Topeka, thence along the Kansas Turnpike to the Kansas-Oklahoma State line, and within 300 miles of Ames, Iowa. The purpose of this filing is to eliminate the gateway of points in Iowa.

No. MC 111545 (Sub-No. E645), filed May 19, 1974. Applicant: HOME TRANSPORTATION CO., INC., P.O. Box 6426, Station A, Marietta, Ga. 30062. Applicant's representative: Robert E. Born (same as above). Authority sought to operate as a *common carrier*, by motor vehicle, over irregular routes, transporting: *Commodities* (except knitting machines), the transportation of which, because of size or weight, requires the use of special equipment, between points in that part of North Carolina on, south, and east of a line beginning at Atlantic, thence along U.S. Highway 70 to Raleigh, thence along U.S. Highway 64 to Conover, thence along U.S. Highway 321 to to North Carolina-South Carolina State line, on the one hand, and, on the other, points in that part of Ohio on, south, and west of a line beginning at the Ohio-Pennsylvania State line, thence along U.S. Highway 30 to Wooster, thence along Ohio Highway 83 to junction U.S. Highway 224, thence along U.S. Highway 224 to Sullivan, thence along Ohio Highway 58 to Lorain. The purpose of this filing is to eliminate the gateway of Charlotte, N.C.

No. MC 111611 (Sub-No. E1), filed May 13, 1974. Applicant: NOERR MOTOR FREIGHT, INC., 205 Washington Ave., P.O. Box 786, Lewistown, Penn. 17044. Applicant's representative: T. J. Hagerty (Same as above). Authority sought to operate as a common carrier, by motor vehicle, over irregular routes, transporting: *Textiles and Textile products*, (a) from Front Royal, Va., to points in Connecticut, Massachusetts, Rhode Island, New York, points in that part of Pennsylvania east and north of a line beginning at Lake Erie and extending along Pennsylvania Highway 89 to junction U.S. Highway 6, thence along U.S. Highway 6 to junction Pennsylvania Highway 59, thence along Pennsylvania Highway 59 to Smethport, thence along U.S. Highway 6 to Mansfield, thence along U.S. Highway 15 to junction Interstate Highway 80, thence along Interstate Highway 80 to the Pennsylvania-New Jersey State line, and points in that part of New Jersey north of a line beginning at the Pennsylvania-New Jersey State line and extending along Interstate Highway 80 to junction New Jersey Highway 10, thence along U.S. Highway 202 to Morristown, thence along the Garden State Parkway to junction New Jersey Highway 36, thence along New Jersey Highway 36 to the Atlantic Ocean, (b) from Roanoke, Va., to points in Connecticut, Rhode Island, Massachusetts, New York, points in that part of Pennsylvania north of a line beginning at the Ohio-Pennsylvania State line and extending along U.S. Highway 322 to Meadville, thence along Pennsylvania Highway 27 to Titusville, thence along Pennsylvania Highway 36 to junction Interstate Highway 80, thence along Interstate Highway 80 to junction U.S. Highway 322, thence along U.S. Highway 322 to Boalsburg, thence along Pennsylvania Highway 45 to junction U.S. Highway 15, thence along U.S. Highway 15 to junction Pennsylvania Highway 61, thence along Pennsylvania Highway 61 to Reading, thence along U.S. Highway 422 to junction Interstate Highway 276, thence along Interstate Highway 276 to junction U.S. Highway 1, thence along U.S. Highway 1 to the Pennsylvania-New Jersey State line and points in New Jersey north of New Jersey 33. The purpose of this filing is to eliminate the gateway of Lewistown, Pennsylvania.

No. MC 113362 (Sub-No. E31), filed May 6, 1974. Applicant: ELLSWORTH FREIGHT LINES, INC., 310 East Broadway, Eagle Grove, Pa. 50533. Applicant's representative: Milton D. Adams, P.O. Box 562, Austin, Minn. 55912. Authority sought to operate as a *common carrier*, by motor vehicle, over irregular routes, transporting: *Twine*, from Rockford, Ill., to points in that part of Minnesota on and west of a line beginning at the Iowa-Minnesota State line, thence along U.S. Highway 169 to junction U.S. Highway 14, thence along U.S. Highway 14 to junction Minnesota Highway 15, thence along Minnesota Highway 15 to junction U.S. Highway 12, thence along U.S. Highway 12 to junction U.S. Highway 71, thence along U.S. Highway 71 to junction Minnesota Highway 72, thence along Minnesota Highway 72 to the International Boundary line between the United States and Canada, and that part of Iowa on, north, and west of a line beginning at the South Dakota-Iowa State line, thence along Iowa Highway 3 to junction Iowa Highway 60, thence along Iowa Highway 60 to junction Iowa Highway 10, thence along Iowa Highway 10 to junction U.S. Highway 71, thence along U.S. Highway 71 to junction U.S. Highway 18, thence along U.S. Highway 18 to Algora, thence along U.S. Highway 169 to the Iowa-Minnesota State line. The purpose of this filing is to eliminate the gateway of Elmore, Minn.

No. MC 113362 (Sub-No. E32), filed May 6, 1974. Applicant: ELLSWORTH FREIGHT LINES, INC., 310 East Broadway, Eagle Grove, Iowa 50533. Applicant's representative: Milton D. Adams, P.O. Box 562, Austin, Minn. 55912. Authority sought to operate as a *common carrier*, by motor vehicle, over irregular routes, transporting: *Farm machinery* (except commodities requiring special equipment), in bulk, in tank vehicles, from Rockford, Ill., to points in that part of Minnesota on and west of a line beginning at the Iowa-Minnesota State line, thence along U.S. Highway 169 to junction U.S. Highway 14, thence along U.S. Highway 14 to junction Minnesota Highway 15, thence along Minnesota Highway 15 to junction U.S. Highway 12, thence along U.S. Highway 12 to junction U.S. Highway 71, thence along U.S. Highway 71 to junction Minnesota Highway 72, thence along Minnesota Highway 72 to the International Boundary line between the United States and Canada, and that part of Iowa on, north, and west of a line beginning at the South Dakota-Iowa State line, thence along Iowa Highway 3 to junction Iowa Highway 60, thence along Iowa Highway 60 to junction Iowa Highway 10, thence along Iowa Highway 10 to junction U.S. Highway 71, thence along U.S. Highway 71 to junction U.S. Highway 18, thence along U.S. Highway 18 to Algora, thence along U.S. Highway 169 to the Iowa-Minnesota State line. The purpose of this filing is to eliminate the gateway of Elmore, Minn.

No. MC 113362 (Sub-No. E34), filed May 6, 1974. Applicant: ELLSWORTH FREIGHT LINES, INC., 310 East Broadway, Eagle Grove, Iowa 50533. Applicant's representative: Milton D. Adams, P.O. Box 562, Austin, Tex. 55912. Authority sought to operate as a *common carrier*, by motor vehicle, over irregular routes, transporting: *Twine*, (1) from Canton, Bloomington, Sandwich, Moline, East Moline, and Rock Island, Ill., to points in that part of Iowa on, north, and west of a line beginning at the South Dakota-Iowa State line, thence along Iowa Highway 3 to junction Iowa Highway 143, thence along Iowa Highway 143 to junction Iowa Highway 10, thence along Iowa Highway 10 to junction U.S. Highway 59, thence along U.S. Highway 59 to junction U.S. Highway 18, thence along U.S. Highway 18 to junction U.S. Highway 169, thence along U.S. Highway 169 to junction Iowa Highway 9, thence along Iowa Highway 9 to junction U.S. Highway 69, thence along U.S. Highway 69 to the Iowa-Minnesota State line; (2) from Canton, Ill., to points in that part of Minnesota on, west, and north of a line beginning at the Iowa-Minnesota State line, thence along Interstate Highway 494, thence along Interstate Highway 494 to junction U.S. Highway 12, thence along U.S. Highway 12 to the Minnesota-Wisconsin State line; (3) from Bloomington, Ill., to points in that part of Minnesota on and west of a line beginning at the Iowa-Minnesota State line, thence along U.S. Highway 69 to junction Interstate Highway 90, thence along Interstate Highway 90 to junction Interstate Highway 35, thence along Interstate Highway 35 to junction Minnesota Highway 65, thence along Minnesota Highway 65 to the International Boundary line between the United States and Canada; (4) from Sandwich, Ill., to points in that part of Minnesota on, west, and south of a line beginning at the Iowa-Minnesota State line, thence along U.S. Highway 169 to junction U.S. Highway 14, thence along U.S. Highway 14 to junction Minnesota Highway 15, thence along Minnesota Highway 15 to junction U.S. Highway 12, thence along U.S. Highway 12 to the Minnesota-South Dakota State line; and (5) from Moline, East Moline, and Rock Island, Ill., to points in that part of Minnesota on and west of a line beginning at the Iowa-Minnesota State line, thence along U.S. Highway 169 to junction U.S. Highway 14, thence along U.S. Highway 14 to junction Minnesota Highway 15, thence along Minnesota Highway 15 to junction U.S. Highway 10, thence along U.S. Highway 10 to junction Minnesota Highway 371, thence along Minnesota Highway 371 to junction U.S. Highway 2, thence along U.S. Highway 2, to junction U.S. Highway 71, thence along U.S. Highway 71 to junction Minnesota Highway 72, thence along Minnesota Highway 72 to the International Boundary line between the United States and Canada. The purpose of this filing is to eliminate the gateway of Elmore, Minn.

No. MC 113495 (Sub-No. E2), filed June 3, 1974. Applicant: GREGORY HEAVY HAULER, INC., P.O. Box 60628, Nashville, Tenn. 37206. Applicant's representative: E. T. Gregory (same as above). Authority sought to operate as a common carrier, by motor vehicle, over irregular routes, transporting: (1) *Structural steel, heavy machinery, and construction equipment*, the transportation of which, because of size or weight, requires the use of special equipment (excluding any transportation in connection with the stringing or picking up of pipeline materials or equipment), and (2) such self-propelled articles, each weighing 15,000 pounds or more, which may be included in heavy machinery and construction equipment, and related machinery, tools, parts, and supplies moving in connection therewith, between Lake County, Ind., on the one hand, and, on the other, Caldwell, Christian, Wittenden, Livingston, Lyon, and Trigg Counties, Kentucky. Restricted in (2) above, against the transportation of commodities in connection with the stringing or picking up of pipeline materials or equipment, and further restricted to commodities which are transported on trailers. The purpose of this filing is to eliminate the gateway of Paducah, Kentucky.

No. MC 113495 (Sub-No. E40), filed June 3, 1974. Applicant: GREGORY HEAVY HAULER, INC., P.O. Box 60628, Nashville, Tenn. 37206. Applicant's representative: E. T. Gregory (same as above). Authority sought to operate as a *common carrier*, by motor vehicle, over irregular routes, transporting: (1) *Such self-propelled articles*, each weighing 15,000 pounds or more, which may be included in road construction machinery and equipment, and *related supplies*, moving in connection therewith (except petroleum and coal tar products, in bulk, in tank vehicles, and except coal); and (2) *Heavy road construction machinery and equipment*, the transportation of which because of size or weight requires the use of special equipment, from points in Illinois, to points in Logan and Mingo Counties, W. Va. The purpose of this filing is to eliminate the gateway of points in Virginia.

No. MC 113495 (Sub-No. E41), filed June 3, 1974. Applicant: GREGORY HEAVY HAULER, INC., P.O. Box 60628, Nashville, Tenn. 37206. Applicant's representative: E. T. Gregory (same as above). Authority sought to operate as a *common carrier*, by motor vehicle, over irregular routes, transporting: (1) *Such self-propelled articles*, each weighing 15,000 pounds or more, which may be included in road construction machinery and equipment, and *related supplies*, moving in connection therewith (except petroleum and coal tar products, in bulk, in tank vehicles, and except coal); and (2) *Heavy road construction machinery and equipment*, the transportation of which, because of size or weight requires the use of special equipment, from points in Illinois, to points in Berkeley, Grant, Hampshire, Hardy, Jefferson, Mineral, Morgan, Pendleton, Randolph, and Tucker Counties, W. Va. The purpose of this filing is to eliminate the gateway of points in Virginia.

No. MC 113495 (Sub-No. E42), filed June 3, 1974. Applicant: GREGORY HEAVY HAULER, INC., P.O. Box 60628, Nashville, Tenn. 37206. Applicant's representative: E. T. Gregory (same as above). Authority sought to operate as a *common carrier*, by motor vehicle, over irregular routes, transporting: (1) *Such self-propelled articles*, each weighing 15,000 pounds or more, which may be included in road construction machinery and equipment, and related supplies, moving in connection therewith (except petroleum and coal tar products, in bulk, in tank vehicles, and except coal); and (2) *Heavy road construction machinery and equipment*, the transportation of which, because of size or weight requires the use of special equipment, from points in Illinois, to points in Fayette, Greenbrier, McDowell, Mercer, Monroe, Pocahontas, Raleigh, Summers, and Wyoming Counties, W. Va. The purpose of this filing is to eliminate the gateway of points in Virginia.

No. MC 113495 (Sub-No. E43), filed June 3, 1974. Applicant: GREGORY HEAVY HAULER, INC., P.O. Box 60628, Nashville, Tenn. 37206. Applicant's representative: E. T. Gregory (same as above). Authority sought to operate as a *common carrier*, by motor vehicle, over irregular routes, transporting: (1) *Road construction machinery and equipment*, as described in Appendix VIII to the

report in *Descriptions in Motor Carrier Certificates*, 61 M.C.C. 209, and (2) *road construction machinery and equipment* as described in Appendix VIII to the report in *Descriptions in Motor Carrier Certificates*, 61 M.C.C. 209, the transportation of which because of size or weight requires the use of special equipment, from points in Illinois (except Aurora, Beardstown, Decatur, Deerfield, DeKalb, Harvey, Joliet, Morton, Mossville, Peoria, and Springfield, and points within 10 miles of each), to points in Fayette, Greenbrier, McDowell, Mercer, Monroe, Pocahontas, Raleigh, Summers, and Wyoming Counties, West Virginia, restricted in (1) above, against the transportation of commodities which because of size or weight requires the use of special equipment, and restricted in (2) above, to the transportation of the described commodities when moving in the same vehicle with shipments of such commodities which do not require the use of special equipment. The purpose of this filing is to eliminate the gateway of points in Virginia.

No. MC 113495 (Sub-No. E46), filed June 3, 1974. Applicant: GREGORY HEAVY HAULERS, INC., P.O. Box 60628, Nashville, Tenn. 37206. Applicant's representative: E. T. Gregory (same as above). Authority sought to operate as a *common carrier*, by motor vehicle, over irregular routes, transporting: (1) *Structural steel, heavy machinery, and construction equipment*, the transportation of which, because of size or weight, requires the use of special equipment (excluding any transportation in connection with the stringing or picking up of pipeline materials or equipment); (2) *Such self-propelled articles*, each weighing 15,000 pounds or more, which may be included in heavy machinery and construction equipment, and related machinery, tools, parts, and supplies moving in connection therewith, between points in Lake, La Porte, and Porter Counties, Ind., on the one hand, and, on the other, points in Bedford, Cheatham, Coffee, Davidson, Dickson, Franklin, Giles, Grundy, Hamilton, Hickman, Humphreys, Lawrence, Lewis, Lincoln, Marion, Marshall, Maury, Moore, Perry, Rutherford, Sequatchie, Wayne, and Williamson Counties, Tenn., restricted in (2) above to commodities which are transported on trailers and further restricted against the transportation of commodities in connection with the stringing or picking up of pipeline materials or equipment. The purpose of this filing is to eliminate the gateway of Paducah, Ky.

No. MC 113495 (Sub-No. E47), filed June 3, 1974. Applicant: GREGORY HEAVY HAULER, INC., P.O. Box 60628, Nashville, Tenn. 37206. Applicant's representative: E. T. Gregory (Same as above). Authority sought to operate as a common carrier, by motor vehicle, over irregular routes, transporting: *Road-construction machinery, equipment, and supplies*, in bulk, in tank vehicles (except coal petroleum products and coal tar products), from points in Ohio, to points in Pocahontas County, West Virginia. The purpose of this filing is to eliminate the gateway of points in Virginia.

No. MC 113495 (Sub-No. E49), filed June 3, 1974. Applicant: GREGORY HEAVY HAULER, INC., P.O. Box 60628, Nashville, Tenn. 37206. Applicant's representative: E. T. Gregory (Same as above). Authority sought to operate as a common carrier, by motor vehicle, over irregular routes, transporting: *Road-construction machinery, equipment, and supplies*, in bulk, in tank vehicles (except coal petroleum products and coal tar products), from points in Ohio, to points in McDowell, Mercer, Summers, and Monroe counties in West Virginia. The purpose of this filing is to eliminate the gateway of points in Virginia.

No. MC 113495 (Sub-No. E50), filed June 3, 1974. Applicant: GREGORY HEAVY HAULER, INC., P.O. Box 60628, Nashville, Tenn. 37206. Applicant's representative: E. T. Gregory (Same as above). Authority sought to operate as a common carrier, by motor vehicle, over irregular routes, transporting: *Road-construction machinery, equipment, and supplies*, in bulk, in tank vehicles (except coal petroleum products and coal tar products), from points in Ohio, to points in Hardy, Hampshire, Morgan, Berkeley, and Jefferson counties in West Virginia. The purpose of this filing is to eliminate the gateway of points in Virginia.

No. MC 113495 (Sub-No. E51), filed June 3, 1974. Applicant: GREGORY HEAVY HAULER, INC., P.O. Box 60628, Nashville, Tenn. 37206. Applicant's representative: E. T. Gregory (Same as above). Authority sought to operate as a common carrier, by motor vehicle, over irregular routes, transporting: *Road-construction machinery, equipment, and supplies*, in bulk, in tank vehicles (except coal petroleum products and coal tar products), from points in Ohio, to points in Pendleton County, West Virginia. The purpose of this filing is to eliminate the gateway of points in Virginia.

No. MC 113495 (Sub-No. E53), filed June 3, 1974. Applicant: GREGORY HEAVY HAULER, INC., P.O. Box 60628, Nashville, Tenn. 37206. Applicant's representative: E. T. Gregory (Same as above). Authority sought to operate as a common carrier, by motor vehicle, over irregular routes, transporting: (1) *Heavy mining machinery*, the transportation of which, because of size or weight, requires the use of special equipment (excluding any transportation in connection with the stringing or picking up of pipeline materials or equipment), and (2) such self-propelled articles, each weighing 15,000 pounds or more, which may be included in heavy mining machinery and related parts moving in connection therewith, from Bland, Giles, Montgomery, Pulaski, Tazewell, and Wythe Counties, Va., to points in Illinois; Pennsylvania; Benton, Clay, Daviess, Fountain, Gibson, Greene, Jasper, Knox, Lake, Newton, Pike, Porter, Posey, Sullivan, Vanderburgh, Vermillion, Warren, and Warrick Counties, Ind.; Ballard, Caldwell, Calloway, Carlisle, Christian, Crittenden, Daviess, Fulton, Graves, Henderson, Hickman, Hopkins, Livingston, Lyon, McCracken, McLean, Marshall, Muhlenberg, Ohio, Todd, Trigg, and Union Counties, Kentucky; restricted in (2) above to commodities which are transported on trailers and further restricted against the transportation of commodities in connection with the stringing or picking up of pipeline materials or equipment. The purpose of this filing is to eliminate the gateway of the plant site of Long-Airdox Company, at or near Wurno, Va.

No. MC 118159 (Sub-No. E2), filed June 3, 1974. Applicant: NATIONAL REFRIGERATED TRANSPORT, INC., 1925 National Plaza, Tulsa, Okla. 74151. Applicant's representative: Irvin Tull (same as above). Authority sought to operate as a common carrier, by motor vehicle, over irregular routes, transporting: *Bananas*, from Mobil, Ala., to points in Minnesota and points in that part of Missouri on and north of a line beginning at the Kansas-Missouri State line and extending along U.S. Highway 50 to Jefferson City, thence along U.S. Highway 54 to the Missouri-Illinois State line. The purpose of this filing is to eliminate the gateway of New Orleans, Louisiana.

No. MC 119443 (Sub-No. E15), filed June 4, 1974. Applicant: P. E. KRAMME INCORPORATED, Frame Street, Monroeville, New Jersey 08343. Applicant's representative: Gerald A. Kramme (Same as above). Authority sought to operate as a common carrier, by motor vehicle, over irregular routes, transporting: *Liquid chocolate, liquid chocolate coating, liquid chocolate liquor, and liquid cocoa butter*, in bulk, in tank vehicles, from Chicago, Illinois, to points in that part of Pennsylvania on and east of a line beginning at the Pennsylvania-Delaware State line, thence along U.S. Highway 202 to junction Pennsylvania Highway 100, thence along Pennsylvania Highway 100 to junction U.S. Highway 30, thence along U.S. Highway 30 to junction U.S. Highway 202, thence along U.S. Highway 202 to junction Pennsylvania Highway 29, thence along Pennsylvania Highway 29 to junction Pennsylvania Turnpike Northeast Extension, thence along Pennsylvania Turnpike Northeast Extension to junction Pennsylvania Highway 329, thence along Pennsylvania Highway 329 to junction Pennsylvania Highway 512, thence along Pennsylvania Highway 512 to junction Pennsylvania Highway 33, thence along Pennsylvania Highway 33 to junction U.S. Highway 209, thence along U.S. Highway 209 to junction U.S. Highway B.R. 209, thence along U.S. Highway B.R. 209 to junction Pennsylvania Highway 402, thence along Pennsylvania Highway 402 to junction U.S. Highway 6, thence along U.S. Highway 6 to junction Pennsylvania Highway 590, thence along Pennsylvania Highway

590 to the Pennsylvania-New York State line. The purpose of this filing is to eliminate the gateways of Elizabethtown, Penn., and the plant site of Krim-Ko Division, The National Sugar Refining Company, at Scotch Plains, New Jersey.

No. MC 119531 (Sub-No. E279) (Correction), filed May 22, 1974, published in the FEDERAL REGISTER October 17, 1974. Applicant: SUN EXPRESS, INC., 5391 Wooster Road, Cincinnati, Ohio. Applicant's representative: Paul F. Beery, 8 East Broad St., Columbus, Ohio 43215. Authority sought to operate as a *common carrier*, by motor vehicle, over irregular routes, transporting: *Fiberboard cans*, from Bradford, Pa., to points in Wisconsin and Iowa. The purpose of this filing is to eliminate the gateway of Addison, Ill. The purpose of this correction is to correct the "E" number previously published as E280.

No. MC 127187 (Sub-No. E3), filed May 13, 1974. Applicant: FLOYD DUENOW, Fergus Falls, Minn. Applicant's representative: Gene P. Johnson, 425 Gate City Bldg., Fargo, N. Dak. 58102. Authority sought to operate as a *common carrier*, by motor vehicle, over irregular routes, transporting: *Dry feed grade urea* (except in bulk, in tank vehicles), from Omaha, Nebr., to points in Wisconsin. The purpose of this filing is to eliminate the gateway of West Union, Iowa.

No. MC 128741 (Sub-No. E135), filed June 4, 1974. Applicant: AMERICAN TRANS-CONTINENTAL VAN LINES, INC., P.O. Box 80266, Lincoln, Nebr. 68501. Applicant's representative: A. J. Swanson, 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: *Household goods*, as defined by the Commission, between Owensboro and Louisville, Ky., on the one hand, and, on the other, points in West Virginia. The purpose of this filing is to eliminate the gateway of points in Indiana south of U.S. Highway 40.

No. MC 128741 (Sub-No. E136), filed June 4, 1974. Applicant: AMERICAN TRANS-CONTINENTAL VAN LINES, INC., P.O. Box 80266, Lincoln, Nebr. 68501. Applicant's representative: A. J. Swanson, 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: *Household goods*, as defined by the Commission, between Owensboro and Louisville, Ky., on the one hand, and, on the other, points in North Carolina. The purpose of this filing is to eliminate the gateway of points in Indiana south of U.S. Highway 40.

No. MC 128741 (Sub-No. E160), filed June 4, 1974. Applicant: AMERICAN TRANS-CONTINENTAL VAN LINES, INC., P.O. Box 80266, Lincoln, Nebr. 68501. Applicant's representative: A. J. Swanson, 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: *Household goods*, as defined by the Commission, between points in New Mexico on and south of a line from the Texas-New Mexico State line along U.S. Highway 380 to the junction of U.S. Highway 70, thence along U.S. Highway 70 to the Arizona-New Mexico State line, on the one hand, and, on the other, points in Minnesota on and east of a line from the Iowa-Minnesota State line along Minnesota State Highway 15 to the junction of U.S. Highway 10, thence along U.S. Highway 10 to the junction of U.S. Highway 71, thence along U.S. Highway 71 to the United States-Canada International Boundary line. The purpose of this filing is to eliminate the gateways of points in Greene County, Mo., and points in Canadian County, Okla.

No. MC 128741 (Sub-No. E161), filed June 4, 1974. Applicant: AMERICAN TRANS-CONTINENTAL VAN LINES, INC., P.O. Box 80266, Lincoln, Nebr. 68501. Applicant's representative: A. J. Swanson, 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: *Household goods*, as defined by the Commission, between Hawarden, Iowa, on the one hand, and, on the other, Brownsville, Tex. The purpose of this filing is to eliminate the gateways of points in Greene County, Mo., and points in Canadian County, Okla.

No. MC 128741 (Sub-No. E162), filed June 4, 1974. Applicant: AMERICAN TRANS-CONTINENTAL VAN LINES, INC., P.O. Box 80266, Lincoln, Nebr. 68501. Applicant's representative: A. J. Swanson, 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: *Household goods*, as defined by the Commission, between Norfolk, Nebr., on the one hand, and, on the other, points in Hidalgo and Cameron Counties, Tex. The purpose of this filing is to eliminate the gateway of points in Jasper County, Mo., on and north of U.S. Highway 66 and points in Canadian County, Okla.

No. MC 128741 (Sub-No. S168), filed June 4, 1974. Applicant: AMERICAN TRANS-CONTINENTAL VAN LINES, INC., P.O. Box 80266, Lincoln, Nebr. 68501. Applicant's representative: A. J. Swanson, 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: *Household goods*, as defined by the Commission, between Ironwood and Iron Mountain, Mich., on the one hand, and, on the other, points in Pennsylvania. The purpose of this filing is to eliminate the gateway of points in Indiana south of U.S. Highway 40.

No. MC 128741 (Sub-No. E169), filed June 4, 1974. Applicant: AMERICAN TRANS-CONTINENTAL VAN LINES, INC., P.O. Box 80266, Lincoln, Nebr. 68501. Applicant's representative: A. J. Swanson, 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: *Household goods*, as defined by the Commission, between points in Lauderdale and Colbert Counties, Alabama, on the one hand, and, on the other, Kansas City, Missouri, and points in Missouri on and north of a line from the Kansas-Missouri State line along Interstate Highway 35 to the junction of U.S. Highway 36, thence along U.S. Highway 36 to the junction of U.S. Highway 63, thence along U.S. Highway 63 to the Iowa-Missouri State line. The purpose of this filing is to eliminate the gateway of points in Indiana south of U.S. Highway 40.

No. MC 128741 (Sub-No. E170), filed June 4, 1974. Applicant: AMERICAN TRANS-CONTINENTAL VAN LINES, INC., P.O. Box 80266, Lincoln, Nebr. 68501. Applicant's representative: A. J. Swanson, 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: *Household goods*, as defined by the Commission, between Sidney, Nebr., on the one hand, and, on the other, points in South Dakota on and east of South Dakota Highway 47. The purpose of this filing is to eliminate the gateway of Arnold, Nebr., and points within 40 miles thereof.

No. MC 128741 (Sub-No. E171), filed June 4, 1974. Applicant: AMERICAN TRANS-CONTINENTAL VAN LINES, INC., P.O. Box 80266, Lincoln, Nebr. 68501. Applicant's representative: A. J. Swanson, 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: *Household goods*, as defined by the Commission, between points in Virginia, on the one hand, and, on the other, points in the Upper Peninsula of Michigan and points in the Lower Peninsula of Michigan on and west of a line from the Indiana-Michigan State line along U.S. Highway 27 to the junction of Interstate Highway 94, thence along Interstate Highway 94 to the junction of Michigan Highway 66, thence along Michigan Highway 66 to the junction of U.S. Highway 131, thence along U.S. Highway 131 to the junction of U.S. Highway 31, thence along U.S. Highway 31 to Mackinaw City. The purpose of this filing is to eliminate the gateway of points in Indiana south of U.S. Highway 40.

No. MC 128741 (Sub-No. E172), filed June 4, 1974. Applicant: AMERICAN TRANS-CONTINENTAL VAN LINES, INC., P.O. Box 80266, Lincoln, Nebr. 68501. Applicant's representative: A. J. Swanson, 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: *Household goods*, as defined by the Commission, between points in Colorado on, west, and north of a line from the Nebraska-Colorado State line,

along Interstate Highway 80 to the junction of Colorado Highway 71, thence along Colorado Highway 71 to the junction of U.S. Highway 24, thence along U.S. Highway 24 to the junction of Colorado Highway 82, thence along Colorado Highway 82 to the junction of Interstate Highway 70, thence along Interstate Highway 70 to the Utah-Colorado State line, on the one hand, and, on the other, points in Tennessee on and east of a line from the Tennessee-Kentucky State line along U.S. Highway 31W to the junction of U.S. Highway 31, thence along U.S. Highway 31 to the Alabama-Tennessee State line. The purpose of this filing is to eliminate the gateways of Arnold, Nebr., and points within 40 miles thereof and points in Indiana south of U.S. Highway 40.

No. MC 128741 (Sub-No. E173), filed June 4, 1974. Applicant: AMERICAN TRANS-CONTINENTAL VAN LINES, INC., P.O. Box 80266, Lincoln, Nebr. 68501. Applicant's representative: A. J. Swanson, 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: *Household goods*, as defined by the Commission, between points in Michigan on and south of U.S. Highway 10, on the one hand, and, on the other, Gregory, S. Dak., and points in South Dakota west of the Missouri River (except points in Gregory, Corson, Dewey, Stanley, Haakon, and Ziebach Counties). The purpose of this filing is to eliminate the gateway of Arnold, Nebr., and points within 40 miles thereof.

No. MC 128741 (Sub-No. E174), filed June 4, 1974. Applicant: AMERICAN TRANS-CONTINENTAL VAN LINES, INC., P.O. Box 80266, Lincoln, Nebr. 68501. Applicant's representative: A. J. Swanson, 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: *Household goods*, as defined by the Commission, between points in New Mexico on and south of U.S. Highway 66, on the one hand, and, on the other, points in Iron, Baraga, Houghton, Keweenaw, Ontonagon, and Gogebic Counties, Mich. The purpose of this filing is to eliminate the gateway of points in Greene County, Mo., and points in Canadian County, Okla.

No. MC 128741 (Sub-No. E175), filed June 4, 1974. Applicant: AMERICAN TRANS-CONTINENTAL VAN LINES, INC., P.O. Box 80266, Lincoln, Nebr. 68501. Applicant's representative: A. J. Swanson, 521 South 14th St., P.O. Box 81849, Lincoln, Nebr. 68501. Authority sought to operate as a *common carrier*, by motor vehicle, over irregular routes, transporting: *Household goods*, as defined by the Commission, between points in New Jersey on and south of U.S. Highway 46, on the one hand, and, on the other, points in the Upper Peninsula of Michigan and points in the lower Peninsula of Michigan on and west of a line from the Indiana-Michigan State line along Michigan Highway 66 to the junction of U.S. Highway 131, thence along U.S. Highway 131 to the junction of U.S. Highway 31, thence along U.S. Highway 31 to Mackinaw City. The purpose of this filing is to eliminate the gateway of points in Indiana South of U.S. Highway 40.

No. MC 128741 (Sub-No. E176), filed June 4, 1974. Applicant: AMERICAN TRANS-CONTINENTAL VAN LINES, INC., P.O. Box 80266, Lincoln, Nebr. 68501. Applicant's representative: A. J. Swanson, 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: *Household goods*, as defined by the Commission, between points in Florida on and east of a line from the Georgia-Florida State line along U.S. Highway 1 to the junction of Interstate Highway 95, thence along Interstate Highway 95 to the junction of U.S. Highway 1 at Miami, thence along U.S. Highway 1 to Key West, on the one hand, and, on the other, Dalhart, Texas. The purpose of this filing is to eliminate the gateways of points in Indiana south of U.S. Highway 40, points in Jasper County, Missouri, on and north of U.S. Highway 66, and points in Canadian County, Oklahoma.

No. MC 128741 (Sub-No. E177), filed June 4, 1974. Applicant: AMERICAN TRANS-CONTINENTAL VAN LINES, INC., P.O. Box 80266, Lincoln, Nebr. 68501. Applicant's representative: A. J. Swanson, 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: *Household goods*, as defined by the Commission, between points in Missouri on and south of U.S. Highway 54, on the one hand, and, on the other, points in Texas on and west of a line from the Oklahoma-Texas State line along U.S. Highway 62 to the junction of U.S. Highway 83, thence along U.S. Highway 83 to the junction of U.S. Highway 281, thence along U.S. Highway 281 to Brownsville. The purpose of this filing is to eliminate the gateways of points in Jasper County, Missouri, on and north of U.S. Highway 66, and points in Canadian County, Oklahoma.

By the Commission.

[SEAL] ROBERT L. OSWALD,
Secretary.

[FR Doc.74-25397 Filed 10-30-74;8:45 am]

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PART II

INTERSTATE COMMERCE COMMISSION

■

CLASS I AND II

Common and Contract Motor Carriers of Property

Title 49—Transportation

CHAPTER X—INTERSTATE COMMERCE COMMISSION

SUBCHAPTER C—ACCOUNTS, RECORDS AND REPORTS

[No. 32155 (Sub-No. 2)[1]]

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

Report and Order of the Commission

On March 21, 1973, the Commission, in response to a petition from the American Trucking Association, Inc. (ATA), decided in Docket No. 32155 (Sub-No. 2), to adopt a major revision to the accounting regulations in Part 1207 of the Code of Federal Regulations (49 CFR 1207). Then on October 12, 1973, the Commission, in Docket No. 32155 (Sub-No. 3), decided to modify the accounting regulations approved in Sub-No. 2 proceeding by adding a separate classification of revenue and expense accounts for household goods carriers. These revisions became effective January 1, 1974.

The purpose of the republication set forth in the appendix to this report is to clarify certain of the regulations and to correct inconsistencies and other miscellaneous discrepancies in the current regulations. None of the changes made in this report are considered to be burdensome or controversial and therefore public proceedings under section 553 of the administrative Procedure Act, 5 U.S.C. 553, are unnecessary. The following types of nonsubstantive changes are made.

(1) Move revenues from the domestic surface transportation of overseas shipments and the cost of the related purchased transportation for such shipments from noncarrier activity classification to carrier activities classification since revenues from such transportation service are actually carrier operating revenues and are used in determining carriers' classification for accounting and reporting purposes. Appropriate reference changes are also made to the text of the accounts involved, the definition of "overseas import and export" activity, the applicable instructions and the matrix format, to conform to the relocation.

(2) Allow for distribution of each natural classification for "other fringes" in the classification of expense accounts for instruction 27 and 28A carriers and for the "fringe benefits" and "payroll taxes" in the classification of revenue and expense accounts for instruction 28B carriers to additional activities where appropriate. Also change the text of the subaccounts under "miscellaneous paid time off" to require class II carriers to use the same accounts as provided for class I carriers. These changes are needed to provide more complete information regarding expenditures made on behalf of employees. These changes are not believed to be substantive or burdensome.

[1] This also encompasses Sub-No. 3.

(3) Include in the general instructions and the text of balance sheet accounts references to the special revenue and expense accounts provided in the classification for household goods carriers.

(4) Delete one of the expense accounts provided in the classification of expense accounts for instruction 27 and 28A carriers for vehicle license and registration fees payable to the Federal Government since we are unable to determine the reason for providing two accounts for this type of expense.

(5) Change the wording in the text of the depreciation expense accounts in the classification of revenue and expense accounts for household goods carriers to clarify that amounts distributed to activities 6 through 9 for those accounts apply to property used in other than motor carrier operations.

(6) Make other changes where deemed necessary to clarify the intent of the regulations.

FINDINGS

We find that Part 1207 of Chapter X of Title 49 of the Code of Federal Regulations to be effective January 1, 1975 should be amended so as to read as set forth in the appendix to this report; that such rules are reasonable and necessary to the effective enforcement of the provisions of Part II of the Interstate Commerce Act, as amended; that such rules are otherwise lawful and, to the extent so found in this report, consistent with the public interest and the national transportation policy; and that this 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.

An appropriate order will be entered.

At a General Session of the Interstate Commerce Commission, held at its office in Washington, D.C., on the 11th Day of October 1974.

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

It is ordered, That, effective January 1, 1975, 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 and republished to read as shown in the appendix to the above-mentioned report.

It is further ordered, That service of this order shall be made on all affected motor carriers of property; and to the Governor of every state and to the Public Utilities Commissions or Boards of each state having jurisdiction over transportation; and that notice of this order shall be given to the general public by depositing a copy in the Office of the Secretary of the Commission at Washington, D.C. and by filing a copy with the Director, Office of the Federal Register, for publication in the FEDERAL REGISTER.

By the Commission.

[SEAL] ROBERT L. OSWALD, *Secretary.*

NOTE: 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.

DEFINITIONS

INSTRUCTIONS

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

Chart of Accounts—Balance Sheet

Balance Sheet Account Explanations

Chart of Accounts—Revenue Accounts and Matrix of Operating Expenses

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

Chart of Accounts—Other Income and Expenses

Other Income and Expense Account Explanations

CONVERSION TABLES

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

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

DEFINITIONS

When used in this system of accounts:

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

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

SECTION A—Activities applicable to carriers subject to the provisions of instructions 27 (I–27) and 28A (I–28A).

Instruction 27: This classification includes common carriers which derive an average of 75 percent or more of their operating revenues from the intercity transportation of general commodities.

Instruction 28A: This classification includes all other carriers except those subject to instruction 27 and carriers of household goods.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

(c) Depreciation expense of terminal facilities.

(d) Operating supplies.

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

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

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

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

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

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

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

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

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

(c) Expenses incidental to operating an insurance department.

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

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

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

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

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

SEC. B—Activities applicable to carriers subject to the provisions of instruction 28B (I–28B). Instruction 28B: This classification includes carriers engaged in the intercity transportation of household goods under such operating authority. (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 carriers from the movement of property in interstate service, including 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, including 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 vehi-

cies or agents engaged in intrastate moving services.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

(b) Salaries and wages paid for staffing carrier administrative departments such as rating, billing, 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 noncarrier operating activity refers to those vehicle and miscellaneous overhead costs directly associated with providing at the request of the carrier's customer preliminary packing, special crating, and unpacking services for domestic shipments of household goods. It includes such items as:

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

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

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

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

(e) Packing materials and crating supplies.

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

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

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

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

(c) All hourly costs incurred by warehousemen while engaged in warehouse handling and storage services, including all such warehouse handling charges necessary for providing storage in transit 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 activity refers to providing all nontransportation 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) Amounts earned from packing, crating and unpacking of household goods at the shipper's residence prior and subsequent to the loading and unloading of household goods in special built overseas containers.

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

(c) Operating supplies and overseas containerization materials.

(d) Depreciation and rental charges for facilities used in the storing and warehousing of overseas shipments.

(e) All other costs, or portions of costs, necessary for providing overseas import and export service other than those related to the transportation of such shipments.

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

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

(b) Sales costs applicable to all noncarrier operations.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

15. "Cost of removal," means the cost of demolishing, dismantling, tearing down, or otherwise removing operating property, including the cost of transportation and handling incidental thereto.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

30. "Person," when not otherwise indicated in the context, means an individual, a corporation, a partnership, an association, a joint-stock company, a

business trust, or any other organization, or any receiver or trustee (see definitions 7 and 11).

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

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

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

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

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

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

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

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

39. (a) "Income taxes" means taxes based on income determined under provisions of the United States Internal Revenue Code and foreign, state and other taxes (including franchise taxes) based on income.

(b) "Income tax expense" means the amount of income taxes (whether or not currently payable or refundable) allocable to a period in the determination of net income.

(c) "Pretax accounting income" means income or loss for a period, exclusive of related income tax expense.

(d) "Taxable income" means the excess of revenues over deductions or the excess of deductions over revenues to be reported for income tax purposes for a period.

(e) "Timing differences" means differences between the periods in which transactions affect taxable income and the periods in which they enter into the determination of pretax accounting income. Timing differences originate in one period and reverse or "turn around" in one or more subsequent periods. Some timing differences reduce income taxes that would otherwise be payable currently; others increase income taxes that would otherwise be payable currently.

(f) "Permanent differences" means differences between taxable income and pretax accounting income arising from transactions that, under applicable tax laws and regulations, will not be offset by corresponding differences or "turn around" in other periods.

(g) "Tax effects" means differentials in income taxes of a period attributable to (1) revenue or expense transactions which enter into the determination of pretax accounting income in one period and into the determination of taxable income in another period, (2) deductions or credits that may be carried backward or forward for income tax purposes and (3) adjustments of prior periods and direct entries to other stockholders' equity accounts which enter into the determination of taxable income in a period but which do not enter into the determination of pretax accounting income of that period. A permanent difference does not result in a "tax effect" as that term is used in this definition.

(h) "Deferred taxes" means tax effects which are deferred for allocation to income tax expense of future periods.

(i) "Interperiod tax allocation" means the process of apportioning income taxes among periods.

(j) "Tax allocation within a period" means the process of apportioning income tax expense applicable to a given period between income before extraordinary items and extraordinary items, and of associating the income tax effects of adjustments of prior periods and direct entries to other stockholders' equity accounts with these items.

40. (a) "Investor" means a business entity that holds an investment in voting stock of another company.

(b) "Investee" means a corporation that issued voting stock held by an investor.

(c) "Corporate joint venture" is a company owned and operated by a small group of businesses as a separate and specific business or project for the mutual benefit of the members of the group.

(d) "Dividends", unless otherwise specified, means dividends paid or payable in cash, other assets, or another class of stock and does not include stock dividends or stock splits.

(e) "Earnings or losses of an investee" and "financial position of an investee" refer to net income (or net loss) and financial position of an investee determined in accordance with generally accepted accounting principles.

(f) "Undistributed earnings of an investee" means net income less dividends declared whether received or not.

(g) "Date of acquisition" is the date on which the investor assumes the rights of ownership. Ordinarily, this is the date assets are received and other assets are given or securities issued.

CLASS I AND CLASS II MOTOR CARRIERS INSTRUCTIONS

1. Classification of Carriers.

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

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

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

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

(b) Special provisions for carriers with revenues from general and special commodities and from household goods operations.

(1) Separate matrices of revenue and expenses are provided for carriers subject to Instructions 27 and 28A and for carriers subject to Instruction 28B for accounting and reporting purposes. For purposes of accounting and reporting, the revenues of common and contract motor carriers of property, shall be categorized as follows:

Instructions 27 and 28A (general and other special commodity).

Instruction 28B (household goods).

Each category of revenue is then classified in accordance with the dollar revenue limits prescribed in paragraph (a). When a carrier has both household goods and general and other special commodity revenue, each category shall be classified (I, II or III) 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 in paragraph (b)(1) above, and one of the categories is classified as class III, such revenues and expenses shall be accounted and reported 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, such revenues and expenses shall be accounted and reported in accordance with the regulations pertaining to the category with the larger 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 operation and motor carrier operations other than household goods operations) for the past three consecutive years.

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

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

2. Records.

(a) All of the accounts prescribed in this system of accounts shall be kept when applicable and entries recorded by the double entry method. Each account in the general or subsidiary ledgers shall reflect the prescribed account number. Account titles shall clearly indicate the type of items included therein if the exact titles prescribed herein are not used. Where references are made in these instructions to dual account numbers such as 4530/6400, the first number refers to the revenue or expense account contained in the chart of accounts and matrix of operating expenses for general and special freight carriers (Instruction 27 and 28A carriers). The second number refers to the revenue or expense account in the matrix of operating revenues and expenses provided for carriers of household goods. (Instruction 28B carriers). Household goods carriers shall use a 9000 series numbering system for "other income and deduction" accounts.

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

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

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

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

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

(1) As evidence of the financial condition of agents required in § 1056.19(b) of this chapter. Required Filings Relating to Agency Agreements, the authorized carrier shall acquire from each of its agents (i) an income statement for the calendar year preceding the effective date of the agency agreement and (ii) a balance sheet as of the last day of said year. Annually thereafter, for each year an agency agreement is in effect the authorized carrier shall acquire the required statements and a detailed schedule of operating revenues and expenses, from each of its agents no later than the time for the filing of the authorized carrier's annual report with the Commission. The required financial statements shall be prepared in accordance with the prescribed schedules for such statements in the annual report form filed with the Commission by the authorized carrier.

(2) The agents' annual financial statements shall be retained by the authorized carrier in a separate file as part of its required records for a period of 3 years.

3. Accounting period.

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

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

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

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

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

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

4. Charges to be just and reasonable.

All charges to the accounts prescribed in this system of accounts for carrier property, operating revenues, operation and maintenance expenses, and for other carrier expenses, shall be just, reasonable, and not exceed amounts necessary to the honest and efficient operation and management of the motor carrier business. Payments for expenses related to noncarrier activities, shall be included in Account Series 8400/9400—Other Nonoperating Income (Net) (class II), and Account 8420/9420—Other Nonoperating Deductions (class I).

5. Interpretations of prescribed accounting.

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

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

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

6. Item lists.

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

7. Opening entries.

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

8. Extraordinary and prior period items.

(a) (1) All items of profit and loss recognized during the year are includible in ordinary income except nonrecurring items which in the aggregate for the same class are material in relation to operating revenues and ordinary income for the year and are clearly not identified with or do not result from the usual business operations of the year. Important items of the kind which occur from time to time and which, when material in amount, are to be excluded from ordinary income, are those resulting from unusual sales of property and investment securities other than temporary cash investments; from wars, earthquakes, and similar calamities and temporary cash investments; from wars, earthquakes, and similar calamities and catastrophes, which are not a recurrent hazard of the business and which are not usually covered by insurance; and from change in application of accounting principles and from prior period items (other than ordinary adjustments of a recurring nature). Material items are those which, unless excluded from ordinary income, would distort the accounts and impair the significance of ordinary income for the year. Items so excludible from ordinary income (account 3100 to account series 8700/9700 inclusive—(classes I and II)) are to be entered directly in Account 8800/9800—Extraordinary Items (class II), and Account 8810/9810—Extraordinary Items (net) (class I), or Account 8820/9820—Prior Period Items (net) (class I), upon approval or direction of the Commission.

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

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

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

9. Unaudited items.

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

10. Clearing accounts.

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

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

11. Distribution of pay and expenses of employees.

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

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

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

12. Maintenance, cost—chargeable to other activities.

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

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

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

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

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

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

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

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

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

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

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

13. Current assets.

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

(b) Adjustments to accomplish the writing down of items of doubtful value shall be made through Account 5950/8800—Uncollectible Revenue (classes I and II), Account 8400/9400 (class II), and Account 8421/9421 (class I), or other appropriate ordinary income account.

14. Current liabilities—writing off.

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

15. Contingent assets and liabilities.

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

16. Capital stock.

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

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

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

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

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

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

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

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

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

standing, that it is not likely to have a material effect on the share market price.

17. Equipment and long-term obligations.

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

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

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

(d)(1) Each month, entries shall be recorded to distribute equitably the balance of each subdivision of Account 1510 — Deferred and Miscellaneous Credits (class II), and Account 1511—Unamortized Debt Discount and Expense (class I) over the life of the security. Amounts credited to these accounts shall be concurrently charged to Account 8670/9670—Amortization of Debt Discount and Expense (classes I and II).

(2) Correspondingly, each month the portion of such credit balance, which is applicable to the period, shall be charged to each subdivision of Account 2410—Deferred Credits (class II), and Account 2411—Unamortized Premium on Debt (class I). Amounts thus charged shall be concurrently credited to Account 8680/9680—Amortization of Premium on Debt-Credit (classes I and II).

(e) Except as provided in paragraph (d) of this section, any balance in account 1510 or 2410 (class II), and account 1511 or 2411 (class I), or subdivisions thereof, shall be carried until the securities to which they relate are reacquired. At that time (unless otherwise required by instrument of authority), a portion of the balance in these accounts (or subdivisions for the particular class of long-term debt reacquired) shall be transferred to Account 8400/9400—Other Nonoperating Income (net) (class II), and account 8410/9410—Other Nonoperating Income, or 8429/9429—Other (nonoperating deductions) (class I), as appropriate. Such portion shall be based on the relation of the amount of a particular issue of long-term debt reacquired to the total outstanding before the reacquisition. This provision shall also apply to securities held alive in sinking or other funds.

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

(g) Equipment and other long-term obligations reacquired by the carrier shall be entered in Account 2341—Reacquired Long-Term Obligations (classes I and II), at face value. The difference between face value and the amounts actually paid for the reacquired obligations shall be debited or credited, as appropriate, to Account 8400/9400—Other Nonoperating Income (net) (class II), and account 8410/9410—Other Nonoperating Income, or 8429/9429—Other (nonoperating deductions) (class I). Likewise, any unamortized debt discount, expense, or premium applicable to the reacquired obligations, shall be adjusted through account 8400/9400 (class II), and account 8410/9410 or 8429/9429 (class I), as appropriate, unless otherwise required by instrument of authority.

(h) When reacquired equipment and other long-term obligations are resold by the carrier, the amount included in Account 2341—Reacquired Long-Term Obligations (classes I and II) shall be credited thereto. Any difference between the total amount realized from the sale (less commissions and expenses incident thereto) and the credit to account 2341 shall be included in account 8400/9400 (class II), and account 8410/9410 or 8429/9429 (class I), as appropriate unless otherwise required by instrument of authority.

18. Book cost of securities owned.

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

(b) The carrier may write down the book cost of any security in recognition of a decline in the value thereof. Securities shall be written off or written down to a nominal value if there is no reasonable prospect of substantial value. Fluctuations in market value shall not be recorded, but a permanent impairment in the value of securities recorded in Account 1410—Investments and Advances—Affiliated Companies (class II), and in accounts 1411 through 1421, inclusive (class I), shall be reflected in Account 1428—Adjustments—Investments and Advances, Affiliated Companies (classes I and II) with concurrent debits to Account 8400/9400—Other Nonoperating Income (net) (class II), and Account 8429/9429—Other (nonoperating deductions) (class I). A decline in the value of securities recorded in Account 1430—Other Investments and Advances (class II), and in accounts 1431 through 1441, inclusive (class I), shall be reflected in Account 1448—Adjustments—Other Investments and Advances (classes I and II) with debits to Account 8400/9400—Other Nonoperating Income (net) (class II), and Account 8429/9429—Other (nonoperating deductions) (class I). (See instruction 8.)

(c)(1) *For financial statement purposes* the carrier shall follow the principles of equity accounting for (1) all investments in corporate joint ventures (see definition 40(c)), and (2) all investments in voting stock of affiliated companies giving the carrier the ability to significantly influence the operating and financial policies of an investee (see definition 40(b)). For purposes of this instruction an investment of 20 percent or more of the outstanding voting stock of an investee will indicate the ability to exercise significant influence over an investee in the absence of evidence to the contrary.

(2) Since the equity method is not to be effected by entries in the books of accounts but is to apply only in financial reports to the Commission, the carrier shall establish worksheet or memorandum accounts. Three basic worksheet or memorandum accounts are needed:

(a) An investment account to include (1) equity in the undistributed earnings or losses of the investee since the date of acquisition (see definition 40(g)); (2) accumulated amortization of the difference between cost and net assets at date of acquisition (see (e)(3) below); and other adjustments for disposition or writedown of investments.

(b) An income account to include (1) the investor's share of the investee's undistributed profits or losses for each reporting period subsequent to acquisition of the investment except that in the year of acquisition such amount shall be determined from the date of acquisition; (2) amortization for the reporting period of the difference between cost and net assets at date of acquisition. This account shall be closed at year-end to the retained income memorandum account discussed in paragraph (c) below.

(c) A retained income account to include (1) equity in the undistributed earnings or losses of the investee since the date of acquisition; (2) accumulated amortization of the difference between cost and net assets acquired at date of acquisition (see (e)(3) below).

(d) Other memorandum accounts will be needed for such adjustments as gains and losses on disposition of investments, recognition of impairments in value, the investor's share of extraordinary and prior period items reported in the investee's financial statements (see instruction 8), and provision for deferred taxes where it is reasonable to assume that undistributed earnings of an investee will be transferred to the investor in a taxable distribution. These memorandum accounts shall be closed at year-end to the

retained income memorandum account discussed in paragraph (c) above.

(3) The carrier shall retain the following information for each investee in support of the worksheet or memorandum accounts:

(a) Original cost of investment.

(b) Equity in net assets of investee at date of acquisition.

(c) Allocation of difference between cost and equity in net assets, namely, to specific assets of investee or to goodwill.

(d) Accumulated amortization of difference between cost and equity in net assets.

(e) Unamortized balance of difference between cost and equity in net assets.

(f) Equity in undistributed earnings/losses for each year since date of acquisition.

(g) Dividends received since date of acquisition if determinable.

(h) Proceeds from sale of investments.

(4) Any difference between the investor's cost and its share of the net assets of the investee at date of acquisition shall be allocated to specific assets of the investee to the extent the difference is attributable to them. When the difference is allocated to depreciable or amortizable assets, depreciation and amortization (through the investment and income memorandum accounts) should absorb the difference over the remaining life of the related assets. If the difference is not related to specific accounts, it should be considered goodwill and amortized over a reasonable period not to exceed 40 years. For investments made prior to November 1, 1970, amortization of goodwill is not required in the absence of evidence that the goodwill has a limited term of existence.

(5) The financial statements of the investee that are used for equity accounting should be timely. If the accounting year of the investee differs from that of the investor then the most recent available financial statements may be used. The lag in reporting should be consistent from period to period.

(6) Material profits or losses on transactions between the investor and investee shall be eliminated until realized by either company as if the two were consolidated.

(7) A transaction of the investee of a capital nature that affects the investor's share of the investee's stockholder's equity should be reported in the financial statements as if the two were consolidated.

(8) The investor shall deduct any dividends applicable to outstanding cumulative preferred stock whether or not declared, and any other dividends declared when computing its share of undistributed earnings or losses.

(9) The investor shall suspend application of the equity method when the investment (including the investment memorandum account) together with any net advances made to the investee is reduced to zero. Additional losses shall not be provided for unless the investor has guaranteed obligations of the investee or is otherwise committed to provide further financial support for the investee. If the investee subsequently reports net income the investor shall resume applying the equity method at such time as its share of that net income equals the share of net losses not recognized during the period of suspension.

(10) When the investor's voting stock interest falls below the level of ownership described in paragraph (e)(1) of this instruction, the investment no longer qualifies for the equity method. Should dividends received on the investment in subsequent periods exceed the investor's share of earnings for such periods, the investment memorandum and income memorandum accounts shall be reduced by the excess amount.

(11) When the level of ownership of an investment increases to that described in paragraph (e)(1) of this instruction, the equity method shall be applied. The memorandum accounts for the investment, income (for current year's equity in undistributed earnings less amortization), and retained income (for prior years' equity in undistributed earnings less amortization) shall be adjusted retroactively on a step-by-step basis determining the equity in net assets at date of acquisition, amortization adjustment, and equity in undistributed earnings or losses at each level of ownership. Where small purchases are made over a period of time and then a purchase is made which qualifies the investment for the equity method, the date of latest purchase may be used as date of acquisition. In those situations where the information needed to apply the equity method is not determinable, the date of acquisition may be considered as January 1, 1974.

(12) Information having significance with respect to the investor's ownership in investees shall be disclosed in notes to financial statements of annual reports filed with the Commission in accordance with generally accepted accounting principles.

NOTE: The carrier shall follow generally accepted accounting principles where an interpretation of the rules for equity accounting is needed or obtain an interpretation from its public accountant or the Commission.

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

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

19. Carrier operating property.

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

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

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

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

ments, shall be charged to the appropriate operating expense account.

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

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

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

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

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

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

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

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

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

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

(i) The book cost of the common property.

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

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

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

20. Acquisition of a distinct operating unit.

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

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

(2) In ascertaining the portion of the total purchase price assignable to the intangible property, pursuant to subparagraph (1) of this paragraph, due consideration shall be given to past earnings and informed judgment concerning future earnings attributable to the property acquired and to other pertinent factors appropriate in ascertaining the value of intangible property. The portion of the total purchase price assignable to the physical property shall be substantiated by an appraisal made by a disinterested qualified appraiser and such other documentary evidence as the Commission may require. The amount shown on the books of the seller for the physical property together with the accumulated depreciation may be used in lieu of such an appraisal providing that the books of the seller have been kept in accordance with the rules of this Commission and the amount is fairly representative of the purchase price of such property.

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

(b) *Merger or consolidation in a pooling of equity interests of stockholders.*—(1) When a distinct operating unit is acquired by merger or consolidation in a pooling of equity interests of stockholders, in which all or substantially all of such equity interests in the prede-

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

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

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

21. Retirement of property.

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

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

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

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

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

Any balance remaining in the clearing account after the foregoing entries have been made, except as set out in paragraph (b) of this section, shall be transferred to Account 5710/8910—Gains on Disposition of Operating Assets, or Account 5720/8920—Losses on Disposition of Operating Assets. When property is traded in, the carrier shall recognize gain or loss on the trade-in.

(*b*) If property included in Account 1241—Improvements to Leasehold Property, reverts to the lessor prior to the expiration of its service life, the balance in the clearing account upon retirement shall be transferred to Account 8500/9500—Gain and Loss on Disposition of Other Assets (net) (class II), and Account 8520/9520—Nonoperating Losses on Disposition of Assets (class I).

(*c*) If the retired property is sold on an installment payment basis, the accounting shall be performed as outlined above, except that the selling price shall be debited to Account 1430—Other Investments and Advances (class II), and Account 1439—Other Investments; Other (class I), and concurrently credited to the clearing account. Any balance in the clearing account after the foregoing entries have been made shall be retained in the deferred debits accounts (1510 (class II and 1512 (class I)) or transferred to the deferred credits account (2410 (class II) and 2412 (class I)), as appropriate. When payments on the installment contract have been completed and title is passed to the buyer, the amount carried in the deferred debit or credit accounts shall be transferred to the appropriate account of Series 5700/8900—Gain or Loss on Disposition of Operating Assets. (See, however, note A.) In the event the buyer fails to complete payments and the property is repossessed and used in carrier operations, the property shall be carried in the appropriate carrier operating property account, at the amount of the unpaid balance in accounts 1430 (class II) and 1439 (class I), plus any amount in accounts 1510 (class II) and 1512 (class I) (or less the amount in accounts 2410 (class II) and 2412 (class I)). If the property is held for resale, the net balance shall be transferred to Accounts 1160—Other Current Assets (class II) and 1163—Other Current Assets; Other (class I).

NOTE A.—If the amount received for the unit of property exceeds its book cost (see definition 8), an amount equal to the depreciation accrued during the service life of the unit shall be credited to Account 5710/8910—Gains on Disposition of Operating Assets, and the remainder of the balance in the clearing account shall be transferred to Accounts 8400/9400—Other Nonoperating Income (net) (class II) and 8410/9410—Other Nonoperating Income (class I).

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

(3) *Minor items.*—When the property retired constitutes a minor item (see definition 27), the book cost of which has been or will be accounted for by its inclusion in the unit of property of which it is a part when such unit of property is retired, no adjustment of the operating property account or accumulated depreciation account is required therefor. When a minor item is retired and replaced, with property of like purpose, the entire cost of replacement shall be charged to the account appropriate for the cost of repairs of the property retired, except when the replacement effects a betterment (see instruction 19–b), the excess cost of the replacement over the estimated cost at current prices of new property similar to the items retired shall be charged to the property account. The cost of labor used in effecting the replacement shall be included in operating expenses.

(4) *Land and structures.*—When land is sold or traded in, the book cost shall be credited to the land account and any difference between the book cost and the sales price, less commissions and expenses on the sale, shall be adjusted through Account 8500/9500—Gain or Loss on Disposition of Other Assets (net) (class II), and Account 8530/9530—

Gains on Disposition of Land and Structures (class I) or Account 8540/9540—Losses on Disposition of Land and Structures (class I), as appropriate. When qualifying as extraordinary pursuant to instruction 8, the difference shall be adjusted through account 8800/9800—Extraordinary items (class II), and account 8810/9810—Extraordinary Items (net) (class I). (See instruction 19(e).)

When structures are sold, retired, or traded-in, retirement accounting shall be performed as set out in item (1) of paragraph (a), except that any balance remaining in the clearing account shall be transferred to Account 8500/9500—Gain or Loss on Disposition of Other Assets (net) (class II), and Account 8530/9530—Gains on Disposition of Land and Structures (class I) or Account 8540/9540—Losses on Disposition of Land and Structures (class I), as appropriate.

(5) *Distinct operating unit.*—When carrier operating property used in transportation operations and the operating rights associated therewith are sold as a distinct operating unit (see definition 23), the book cost of the property shall be credited to the appropriate operating property and intangible property accounts and the amounts carried with respect thereto in the accumulated depreciation and amortization accounts, estimated if necessary, shall be charged to these accounts (see, however, account 1243). The difference, if any, between (i) the net amount of such debit and credit items, and (ii) the consideration received for the distinct operating unit, shall be included in Account 8500/9500—Gain or Loss on Disposition of Other Assets (class I), or Account 8520/9520—Nonoperating Losses on Disposition of Assets (class I), as appropriate. (See Instruction 8.)

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

(b) *"Intangible property."* (1) When any long-term leasehold of land or easement, franchise, permit, consent, privilege, or patent having a fixed term expires, it shall be retired. The intangible property or other property account shall be credited with the amount charged thereto, and the respective accumulated amortization account shall be debited with the amount of amortization accruals previously credited thereto. Any difference between the book cost of the item and the amortization accruals shall be charged to Account 5710/8910—Gains on Disposition of Operating Assets or Account 5720/8920—Losses on Disposition of Operating Assets, as appropriate.

(2) When any perpetual leasehold of land or easement, or item of tangible property that is not restricted to a fixed term is relinquished or sold, it shall be retired. Any difference between its book cost and the amortization charges accrued, if relinquished, or between its book cost (see definition 28) and the proceeds realized, if sold, shall be included in Account 8500/9500—Gain or Loss on Disposition of Other Assets (net) (class II), and Account 8510/9510—Nonoperating Gains on Disposition of Assets (class I), or Account 8520/9520—Nonoperating Losses on Disposition of Assets (class I).

22. **Insurance.**

(a) The following accounts shall include premiums payable by Instruction 27 and 28A carriers to commercial insurance companies for risks covering claims against others:

4430—Workmen's Compensation (classes I and II).
4810—Public Liability and Property Damage Insurance (classes I and II).
4820—Cargo Loss and Damage Insurance (classes I and II).

Instruction 28B carriers shall include such premiums in the following accounts:

5030—Workmen's Compensation.
8620—Public Liability and Property Damage—Premiums Paid.
8610—Cargo Loss and Damage Insurance—Premiums Paid.

The accounts indicated above for instruction 27 and 28A carriers shall also include any related estimated liabilities for self insurance. Instruction 28B carriers shall use the following accounts for such self insurance coverage:

5030—Workmen's Compensation.
8720—Provision for Claims—Self Insured Portion—Public Liability and Property Damage.
8710—Provision for Claims—Self Insured Portion—Cargo Loss and Damage.

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

(b) The following accounts shall include premiums payable by instruction 27 and 28A carriers to commercial insurance companies for risks covering losses of owned property:

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

Instruction 28B carriers shall include such premiums in the following accounts:

8640—Fire, Theft, and Collision Insurance—Premiums Paid.
8660—Insurance on Buildings and Structures.
8690—Other Insurance Expense.

The accounts indicated above for instruction 27 and 28A carriers shall also include any related liabilities for self insurance. Instruction 28B carriers shall use the following accounts for such self insurance coverage:

8740—Provision for Claims-Self Insured Portion-Fire, Theft, and Collision.
8660—Insurance on Buildings and Structures.
8690—Other Insurance Expense.

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

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

(d) Amounts payable or paid by the carrier in settlement of cargo loss and damage claims and other claims, including those paid by the carrier for which it will be reimbursed wholly or in part by insurance companies, connecting carriers, or others, shall, as provided in paragraph (a) of this section, be debited to Account 2130—Other Current and Accrued Liabilities (class II), and Account

2173—Cargo Loss and Damage Claims (estimated liabilities; accrued) (class I) or Account 2175—Other Estimated Liabilities (estimated liabilities; accrued) (class I). Parts of such claims that are payable by insurance companies or others, less any adjustment for salvage recovered, shall be debited to Account 1135—Accounts Receivable; Other, when the other parties' liability is determined.

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

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

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

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

NOTE A.—The amount of premiums for life insurance on the lives of officers and other employees under which the carrier is the named beneficiary are chargeable to Account 1430—Other Investments and Advances (class II) and Account 1439—Other Investments; Other (class I) to the extent that the cash surrender value of the policy increases with each payment, and the remainder of the premium shall be charged to Account 1140—Prepayments (class II) and Account 1142—Prepaid Insurance (class I) and prorated monthly to Account 8400/9400—Other Nonoperating Income (net) (class II), and Account 8423/9423—Life Insurance Premiums (class I). Premium expense and cash surrender value of insurance on the life of a sole proprietor shall not be included in these accounts.

23. Depreciation and amortization.

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

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

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

(b) There shall be debited each month to the subdivisions of Account Series 5300—Depreciation and Amortization (classes I and II) for Instruction 27 and 28A carriers and Account 8100—Depreciation, or Account 8200—Amortization Expenses, as appropriate, for Instruction 28B carriers during the service life of depreciable property included in accounts 1210 through 1230 (class II), and 1211 through 1251 (class I), amounts that will approximate the loss in service value (see definition 36) not restored by current maintenance, except that carriers engaged in seasonal operations may apportion the estimated annual depreciation charge over the months in which operations are actually conducted. Concurrent credits shall be applied to the appropriate accumulated depreciation and amortization Accounts 1214 through 1232 (class II), and Accounts 1214 through 1252 (class I).

(1) Depreciation charges on property included in accounts:

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

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

(2) Depreciation charges on property included in accounts:

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

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

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

(d)(1) Intangible items with fixed terms included in Account 1310—Organization, Franchises and Permits (class II), and Accounts 1321—Franchises (class I), and 1331--Permits and Patents (class I), may be amortized by means of charges to Account 5390/8220—Amortization Expense (Other). The cost of acquiring long-term leaseholds and easements for use in motor carrier operations, included in Account 1341—Other Intangible Property (classes I and II), may be amortized in the same manner as above. Concurrent credits shall be made to Account 1312—Accumulated Amortization—Organization, Fran-

chises, Permits (class II), and Account 1322 — Accumulated Amortization — Franchises (class I), or 1332—Accumulated Amortization—Permits and Patents (class I), or Account 1342—Accumulated Amortization—Other Intangible Property (classes I and II).

(2) Amortization or entire writeoff for costs of acquiring perpetual leaseholds and for intangible items carried in Accounts 1310 and 1341 (class II), and Accounts 1313, 1321, 1331, and 1341 (class I), that are not restricted to fixed terms (except those items relating to the acquistion of the distinct operating unit for which specific provision is made in instruction 30, may be debited to Account 8400/9400—Other Nonoperating Income (net) (class II), and Account 8422/9422—Amortization (franchises, permits, and other) (class I), with concurrent credits made to the appropriate accumulated depreciation and amortization Accounts 1312, or 1342 (class II), and Accounts 1314, 1322, 1332, or 1342 (class I). When qualifying as extraordinary pursuant to instruction 8, the entire amount of such items may be written on by debiting Account 8800/9800—Extraordinary Items (class II), and Account 8810/9810—Extraordinary Items (net) (class I), with a concurrent credit to the appropriate accumulated amortization account. The book cost of intangible property described in paragraphs (d) (1) and (2) of this section shall be carried in the property account until the property is sold or otherwise disposed of.

(e) Depreciation and amortization charges on nonoperating property shall be charged to Accounts 8100/9100—Income From Noncarrier Operations (net) (class II) and 8120/9120—Expenses of Noncarrier Operations (class I), with concurrent credits to Account 1262—Accumulated Depreciation and Amortization—Property Used in Other than Carrier Operations (classes I and II).

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

24. Taxes and licenses.

Taxes and licenses relating to motor carrier operations and property, payable to Federal, State, county, municipal, and other taxing authorities, with the exception of certain taxes specifically referred to in the texts of the accounts shall be included as appropriate in the subdivisions provided under Account 4700—Operating Taxes and Licenses (classes I and II)/8400—Taxes and Licenses. These accounts shall be charged each month with the amount of taxes applicable thereto, with concurrent credits to accrued operating taxes and licenses Accounts 2111 through 2115 (classes I and II), or Account 1140—Prepayments (class II), and Account 1141 (class I), as appropriate. When it is not possible to determine the actual amount of taxes, they shall be estimated and adjusted when the actual taxes become known.

25. Joint facilities.

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

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

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

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

26. Valuation accounts and accumulated depreciation and amortization.

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

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

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

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

Classes I and II common and contract carriers, other than those specified in paragraph (a) of this section, shall be designated as Instruction 28A or 28B carriers. They shall distribute expenses as described in their respective sections of Instruction 28.

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

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

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

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

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

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

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

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

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

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

4240—Salaries and Wages—Vehicle Repair and Service.
4340—Miscellaneous Paid Time Off—Vehicle Repair and Service.
4400—Other Fringes.
4510—Fuel for Motor Vehicles.
4520—Oil, Lubricants, and Coolants for Motor Vehicles.
4530—Vehicle Parts.
4540—Vehicle Maintenance by Outside Vendors.
4550—Tires and Tubes.
4590—Other Operating Supplies and Expenses.
4710—Gasoline, Diesel Fuel and Oil Taxes (Federal).
4730—Vehicle License and Registration Fees—Usage—Federal.
4750—Real Estate and Personal Property Taxes.

4760—Gasoline, Diesel Fuel and Oil Taxes (State and Other).
4770—Vehicle License and Registration Fees, Ownership (State and Other).
4780—Vehicle License and Registration Fees—Usage (State and Other).
4810—Public Liability and Property Damage Insurance.
4830—Fire, Theft, and Collision Insurance.
5110—Communication Expenses.
5320—Depreciation and Amortization—Revenue Equipment.
5410—Vehicle Rents With Driver.
5420—Vehicle Rents With Driver—Vehicle Portion Only.
5430—Vehicle Rents Without Driver.
5490—Equipment Rents—Credit.

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

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

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

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

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

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

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

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

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

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

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

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

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

4590—Other Operating Supplies and Expenses.
4690—Other General Supplies and Expenses.
4750—Real Estate and Property Taxes.
4840—Insurance on Buildings and Structures.
5110—Communication Expenses.
5310—Depreciation of Buildings and Structures.
5350—Depreciation of Furniture and Office Equipment.
5370—Amortization of Improvements to Leasehold Property.
5510—Building Operating Rents.
5910—Joint-Facility Expense—Debit.
5920—Joint-Facility Expense—Credit.

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

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

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

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

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

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

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

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

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

28 Distribution of expenses to activities: other than Instruction 27 carriers.

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

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

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

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

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

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

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

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

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

4510—Fuel for Motor Vehicles.
4520—Oil and Lubricants for Motor Vehicles.
4530—Vehicle Parts.
4540—Vehicle Maintenance by Outside Vendors.
4550—Tires and Tubes.
4590—Other Operating Supplies and Expenses.
4710—Gasoline, Diesel Fuel and Oil Taxes (Federal).
4730—Vehicle License and Registration Fees—Usage (Federal).
4750—Real Estate and Personal Property Taxes.

4760—Gasoline, Diesel Fuel and Oil Taxes (State and Other).
4770—Vehicle License and Registration Fees, Ownership (State and Other).
4780—Vehicle License and Registration Fees—Usage (State and Other).
4810—Public Liability and Property Damage Insurance.
4830—Fire, Theft, and Collision Insurance.
5110—Communication Expenses.
5320—Depreciation of Revenue Equipment.
5330—Depreciation of Service Cars and Equipment.
5410—Vehicle Rents with Driver.
5420—Vehicle Rents with Driver—Vehicle Portion Only.
5430—Vehicle Rents Without Driver.
5490—Equipment Rents—Credit.

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

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

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

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

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

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

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

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

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

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

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

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

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

4590—Other Operating Supplies and Expenses.
4690—Other General Supplies and Expenses.
4750—Real Estate and Property Taxes.
4840—Insurance—Buildings.
5110—Communication Expenses.
5310—Depreciation of Buildings and Structures.
5350—Depreciation of Furniture and Office Equipment.
5370—Amortization of Improvements to Leasehold Property.
5510—Building Operating Rents.
5910—Joint-Facility Expenses—Debit.
5920—Joint-Facility Expense—Credit.

(e) Distribution of wages of drivers and helpers:

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

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

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

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

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

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

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

SEC. B.—*Carriers of household goods*—

(a) Carriers engaged in the intercity transportation of household goods under such authority whose revenues from such operations meet or exceed the dollar limits set forth in Instruction 1(a) shall be subject to the provisions of this section. Such carriers shall distribute expenses to the following activities (see definition 2):

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

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

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

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

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

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

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

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

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

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

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

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

4600—Repair Wages.
5000—Fringe Benefits.
5100—Payroll Taxes.
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.
8410—Real Estate and Personal Property Taxes.
8420—Vehicle Licenses and Registration Fees—State and Local.
8430—Vehicle Licenses and Registration Fees—Federal.
8440—Gas, Diesel Fuel, and Oil Taxes—State and Local.
8450—Gas, Diesel Fuel, and Oil Taxes—Federal.
8620—Public Liability and Property Damage—Premiums Paid.
8630—Public Liability and Property Damage—Collections From Haulers (Credit).
8640—Fire, Theft, and Collison Insurance—Premiums Paid.
8650—Fire, Theft, and Collision—Collections From Haulers (Credit).
8720—Provision for Claims—Self-Insured Portion—Public Liability and Property Damage.
8740—Provision for Claims—Self-Insured Portion—Fire, Theft, and Collison.

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

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

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

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

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

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

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

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

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

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

(5) General and administrative—carrier only.

(7) Warehousing.

(8) Overseas import and export.

(9) Indirect operating—noncarrier.

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

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

(iii) The overseas import and export shall include expenses related to buildings and structures used principally in the storage and warehousing of containerized overseas shipments.

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

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

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

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

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

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

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

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

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

(f) Distribution of wages of drivers and helpers.

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

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

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

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

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

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

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

29. Payroll related expenses.

(a) The classification of expenses for Instruction 27 and 28A carriers provides

subdivisions under control accounts 4300, Miscellaneous Paid Time Off, and 4400, Other Fringes, to record expenditures made for the benefit of employees. The classification for Instruction 28B carriers also provides accounts for such expenditures, however, the accounts are arranged in a different order than for Instruction 27 and 28A carriers.

(b) Miscellaneous paid time off expenses (account series 4300 for I–27 and I–28A carriers and accounts 5050, 5060 and 5070 for I–28B carriers) shall be charged to the appropriate activities based on one or a combination of any of the following methods:

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

(2) Distribute to activities based on the amount of hours or dollars charged to activities in the related salary and wage accounts (4210 to 4290, inclusive) for I–27 and I–28A carriers, and 4120 and subdivisions of control accounts 4200, 4300, 4400, 4600 and 4900 for I–28B carriers.

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

(c) Other fringes (account series 4400 for I–27 and I–28A carriers and account series 5100 and accounts 5010, 5020, 5030, 5040, and 5090 for I–28B carriers) may (1) be included in each natural classification and distributed to the appropriate activities or (2) they may be accumulated in the appropriate accounts as described in the account explanations and distributed to the activities using one of the following techniques (in order of preference):

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

(i) The effect of the rate of accumulation of the expense due to total pay restrictions or other variables. For example, social security expenses at present apply only up to certain stated dollar limits.

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

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

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

(2) Distribute the amount in each account, or the total of the other fringes, in the same proportion as the pay charged to each activity in account series 4100 and 4200 (salaries and wages) for I–27 and I–28A carriers; account 4120 and subdivisions of control accounts 4200, 4300, 4400, 4600 and 4900 for I–28B carriers.

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

(d) The cost of life insurance carried on officers and employees whereunder the carrier is the beneficiary shall be charged to Account 8400/9400—Other Nonoperating Income (net) (class II) and Account 8423/9423—Life Insurance Premiums (class I) Cash surrender values of such policies shall be included in Account 1430—Other Investments and Advances (class II), or Account 1439—Other Investments; other (class I).

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

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

30. Amortization of other intangible property.

(a) When it becomes reasonably evident that the term of existence of an intangible property, the cost of which is included in Account 1341—Other Intangible Property, has become limited or its value impaired, its cost shall be amortized or entirely written off by charges to Account 8400/9400—Other Nonoperating Income (net) (class II), and Account 8422/9422—Amortization (other nonoperating deductions) (class I), depending on the remaining estimated period of usefulness; or the entire cost, when qualifying as extraordinary pursuant to instruction 8, may be written off by debiting Account 8800/9800—Extraordinary Items (class II) and Account 8810/9810—Extraordinary Items (net) (class I), with concurrent credit to Account 1342—Accumulated Amortization—Other Intangible Property (classes I and II).

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

31. Income taxes.

(a) The interperiod tax allocation method of accounting shall be applied where material timing differences (see definition 39(e)) occur between pretax accounting income and taxable income. Carriers may elect, as provided by the Revenue Act of 1971, to account for the investment tax credit by either the flowthrough method or the deferred method of accounting. See paragraphs (d) and (e) below. All income taxes (Federal, state and other) currently accruable for income tax return purposes shall be charged to account 8700/9700—Income taxes on ordinary income, and account 8850/9850—Income taxes on extraordinary and prior period tiems, as applicable.

(b) Under the interperiod tax allocation method of accounting the tax effect of timing differences (see definitions 39 (g) and (e)) originating in the current accounting period are allocated to income tax expense of future periods when the timing differences reverse. Similar timing differences originating and reversing in the current accounting period should be combined into groups and the current tax rates applied to determine the tax effect of each group. A carrier shall not apply other than current tax rates in determining the tax effect of reversing differences except upon approval of the Commission. When determining the amount of deferred taxes, rather than computing state and other taxes individually by jurisdiction, the Federal income tax rate may be increased by a percent equivalent to the effect of taxes imposed by the jurisdictions.

(c) The future tax benefits of loss carryforwards shall normally be recognized in the year in which such loss is applied to reduce taxes. Only in those unusual instances when realization is assured beyond any reasonable doubt should the future tax benefits of loss carryforwards be recognized in the year of loss. The tax effects of any realizable loss carrybacks shall be recognized in the determination of net income (loss) of the loss periods; appropriate adjustments of existing net deferred tax credits may also be necessary in the loss period.

(d) Carriers electing to account for the investment tax credit by the flowthrough method shall credit account 8700/9700—Income taxes on ordinary income, or account 8850/9850—Income taxes on extraordinary and prior period items, as applicable, and charge account 2121—Accrued Federal income taxes, with the amount of investment tax credit utilized in the current accounting period. When the flowthrough method is followed for the investment tax credit, account 8740/9740—Provision for deferred taxes, shall reflect the difference between the tax payable (after recognition of allowable investment tax credit) based on taxable income and tax expenses (with full recognition of investment tax credit that would be allowable based on accounting income) based on accounting income.

(e) Carriers electing to account for the investment tax credit by the deferred method shall concurrently with making the entries prescribed in (d) above charge account 8740/9740—Provision for deferred taxes, or account 8851/9851—Provision for deferred taxes—extraordinary and prior period items, as applicable, and shall credit account 2420—Accumulated deferred income tax credits, with the investment tax credit utilized as a reduction of the current year's tax liability but deferred for ac-

counting purposes. The investment tax credit so deferred shall be amortized by credits to account 8740/9740—Provision for deferred taxes.

NOTE A: Any change in practice of accounting for the investment tax credit shall be reported promptly to the Commission. Carriers desiring to clear deferred investment tax credits because of a change from the deferral method to the flow through method shall submit the proposed journal entry to the Commission for consideration and advice.

NOTE B: The carrier shall follow generally accepted accounting principles where an interpretation of the accounting rules for income taxes is needed or obtain an interpretation from its public accountant or the Commission.

32. Expenses by equipment type.

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

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

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

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

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

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

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

33. Owner-operator expense.

(a) All class I and class II carriers shall maintain records in such a manner as to enable the reporting of owner-operator expense. Owner-operator relates to the contract use of vehicles with drivers wherein the operation is under the purchasing carrier's control. The full amount of the agreed compensation for the services furnished shall be charged to account 5410—Vehicle rents with driver, or account 5420—Vehicle rents with driver—vehicle portion only, as appropriate for Instruction 27 and 28A carriers. Instruction 28B carriers shall charge accounts 6930—Purchased Transportation—Tractor Rents With Driver—Overseas Import and Export—Owner Operator, 6950—Purchased Transportation—Tractor Trailer Rents With Driver—Overseas Import and Export—Owner Operator, 7630—Purchased Transportation—Tractor Rents With Driver—From Owner Operator, or 7650—Purchased Transportation — Tractor Trailer Rents With Driver—From Owner Operator, as appropriate. In cases where the carrier pays or furnishes certain expenses such as repairs, parts, tires and tubes, fuel and oil, vehicle licenses and fees, insurance, workman's compensation, tolls, driver's union dues, etc., incident to the operation and maintenance of the owner-operator vehicles as part of the agreed compensation, the carrier shall charge such amounts to the appropriate accounts indicated above.

(b) In cases where carriers pay or furnish services to vehicles of lessors as part of the agreed rental for revenue equipment without drivers, Instruction 27 and 28A carriers shall charge the amounts to account 5430—Vehicle Rents Without Driver, and Instruction 28B carriers shall charge account 7610—Purchased Transportation—Equipment Rents—Without Driver.

34. Transactions with affiliates.

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

(b) Reserved.

(c) Transportation-related charges from affiliated companies shall be debited to the appropriate operating expense accounts.

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

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

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

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

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

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

CLASS I AND CLASS II MOTOR CARRIERS, CHART OF ACCOUNTS

BALANCE SHEET—ASSETS

Class II accounts		Class I accounts	
	Current Assets		
1010	Cash and Working Funds		Cash and Working Funds.
		1011	Cash.
		1012	Working Funds.
1020	Special Deposits		Special Deposits.
		1021	Interest Special Deposits.
		1022	Dividend Special Deposits.
		1023	Miscellaneous Special Deposits.
1030	Temporary Cash Investments		Temporary Cash Investments:
		1031	Temporary Cash Investments; Affiliated Companies.
		1032	Temporary Cash Investments; Other.
1110	Notes Receivable		Notes Receivable:
		1111	Notes Receivable; Officers, Stockholders, and Employees.
		1112	Notes Receivable; Other.

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

BALANCE SHEET—ASSETS—Continued

Class II accounts		Class I accounts	
			Current Assets
1120	Receivables from Affiliated Companies		Receivables from Affiliated Companies:
		1121	Loans and Notes Receivable from Affiliated Companies.
		1122	Interest and Dividends Receivable from Affiliated Companies.
		1123	Accounts Receivable from Affiliated Companies.
	Accounts Receivable:		Accounts Receivable:
1131	Accounts Receivable; Customers and Interline	1131	Accounts Receivable; Customers and Interline.
1133	Accounts Receivable; Officers, Stockholders, and Employees.	1133	Accounts Receivable; Officers, Stockholders, and Employees.
1135	Accounts Receivable; Other	1135	Accounts Receivable; Other.
1138	Allowance for Uncollectible Accounts	1138	Allowance for Uncollectible Accounts.
1140	Prepayments		Prepayments:
		1141	Prepaid Taxes and Licenses.
		1142	Prepaid Insurance.
		1143	Prepaid Interest.
		1144	Prepaid Rents.
		1145	Prepaid Stationery and Printed Matter.
		1146	Prepaid Tires and Tubes.
		1147	Miscellaneous Prepayments.
1151	Materials and Supplies	1151	Materials and Supplies.
1160	Other Current Assets		Other Current Assets:
		1161	Subscribers to Capital Stock.
		1162	Interest and Dividends Receivable.
		1163	Other Current Assets: Other.
1170	Deferred Income Tax Charges	1170	Deferred Income Tax Charges.
			Tangible Property
1210	Land and Structures		Land and Structures:
		1211	Land.
		1213	Structures.
1214	Accumulated Depreciation—Structures	1214	Accumulated Depreciation—Structures.
1221	Revenue Equipment	1221	Revenue Equipment.
1222	Accumulated Depreciation—Revenue Equipment.	1222	Accumulated Depreciation—Revenue Equipment.
1223	Service Cars and Equipment	1223	Service Cars and Equipment.
1224	Accumulated Depreciation—Service Cars and Equipment.	1224	Accumulated Depreciation—Service Cars and Equipment.
1230	Other Carrier Property		Other Carrier Property:
1232	Accumulated Depreciation and Amortization—Other Carrier Property.	1233	Shop and Garage Equipment.
		1234	Accumulated Depreciation—Shop and Garage Equipment.
		1235	Furniture and Office Equipment.
		1236	Accumulated Depreciation—Furniture and Office Equipment.
		1237	Miscellaneous Equipment.
		1238	Accumulated Depreciation—Miscellaneous Equipment.
		1241	Improvements to Leasehold Property.
		1242	Accumulated Amortization—Improvements to Leasehold Property.
		1243	Undistributed Property.
		1244	Accumulated Depreciation—Undistributed Property.
		1245	Unfinished Construction.
		1251	Carrier Operating Property Leased to Others.
		1252	Accumulated Depreciation—Carrier Operating Property Leased to Others.
1261	Property Used in Other Than Carrier Operation	1261	Property Used in Other Than Carrier Operations.
1262	Accumulated Depreciation and Amortization—Property Used in Other Than Carrier Operations.	1262	Accumulated Depreciation and Amortization—Property Used in Other Than Carrier Operations.
			Intangible Property
1310	Organization, Franchises, and Permits		Organization, Franchises, and Permits:
1312	Accumulated Amortization—Organization, Franchises, Permits.	1313	Organization.
		1314	Accumulated Amortization—Organization.
		1321	Franchises.
		1322	Accumulated Amortization—Franchises.
		1331	Permits and Patents.
		1332	Accumulated Amorization—Permits and Patents.
1341	Other Intangible Property	1341	Other Intangible Property.
1342	Accumulated Amortization—Other Intangible Property	1342	Accumulated Amortization—Other Intangible Property.
			Investment Securities and Advances
1410	Investments and Advances—Affiliated Companies		Investments and Advances—Affiliated Companies
		1411	Common Stocks; Affiliated Companies.
		1413	Preferred Stocks; Affiliated Companies.
		1415	Bonds; Affiliated Companies.
		1417	Notes; Affiliated Companies.
		1419	Other Investments; Affiliated Companies.
		1421	Advances; Affiliated Companies.
1428	Adjustments—Investments and Advances, Affiliated Companies.	1428	Adjustments—Investments and Advances, Affiliated Companies.
1430	Other Investments and Advances		Other Investments and Advances:
		1431	Common Stocks; Other.
		1433	Preferred Stocks; Other.
		1435	Bonds; Other.
		1437	Notes; Other.
		1439	Other Investments; Other.
		1441	Advances; Other.
1448	Adjustments—Other Investments and Advances	1448	Adjustments—Other Investments and Advances.
1451	Special Funds	1451	Special Funds.
			Deferred Charges
1510	Deferred and Miscellaneous Debits		Deferred and Miscellaneous Debits:
		1511	Unamortized Debt Discount and Expense.
		1512	Other Deferred Debits.

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

BALANCE SHEET—LIABILITIES AND EQUITY

Class II accounts		Class I accounts
	Deferred Charges	
1520 Accumulated Deferred Income Charges	1520	Accumulated Deferred Income Charges.
1551 Clearing Accounts	1551	Clearing Accounts.
	Current Liabilities	
2010 Notes Payable and Matured Obligations		Notes Payable and Matured Obligations:
	2011	Notes Payable.
	2012	Matured Long-term Obligations.
2020 Payable to Affiliated Companies		Payables to Affiliated Companies:
	2021	Loans and Notes Payable to Affiliated Companies.
	2022	Interest and Dividends Payable to Affiliated Companies.
	2023	Accounts Payable to Affiliated Companies.
Accounts payable		Accounts Payable:
031 Accounts Payable; Officers, Stockholders, and Employees.	2031	Accounts Payable; Officers, Stockholders, and Employees.
2032 Accounts Payable; Interline	2032	Accounts Payable; Interline.
2033 Accounts Payable; Employee Withholding	2033	Accounts Payable; Employee Withholding.
2034 Accounts Payable; Other	2034	Accounts Payable; Other.
2041 Salaries and Wages Payable	2041	Salaries and Wages Payable.
2051 C.O.D.'s Unremitted	2051	C.O.D.'s Unremitted.
Accrued Operating Taxes and Licenses		Accrued Operating Taxes and Licenses:
2111 Gasoline, Other Fuel and Oil Taxes; Accrued	2111	Gasoline, Other Fuel and Oil Taxes; Accrued.
2112 Vehicle Licenses and Registration Fees; Accrued	2112	Vehicle Licenses and Registration Fees; Accrued.
2113 Real Estate and Personal Property Taxes; Accrued.	2113	Real Estate and Personal Property Taxes; Accrued.
2114 Social Security Taxes; Accrued	2114	Social Security Taxes; Accrued.
2115 Other Taxes; Accrued	2115	Other Taxes; Accrued.
Accrued Income Taxes		Accrued Income Taxes:
2121 Accrued Federal Income Taxes	2121	Accrued Federal Income Taxes.
2122 Accrued State Income Taxes	2122	Accrued State Income Taxes.
2123 Accrued Other Income Taxes	2123	Accrued Other Income Taxes.
2130 Other Current and Accrued Liabilities		Other Current and Accrued Liabilities:
	2131	Dividends Payable.
		Interest Accrued.
	2141	Notes and Advances Payable.
	2142	Equipment Obligations.
	2143	Bonds and Debentures.
	2144	Other Long-term Obligations.
	2145	Other Interest.
		Matured Interest.
	2151	Notes and Advances Payable.
	2152	Equipment Obligations.
	2153	Bonds and Debentures.
	2154	Other Long-term Obligations.
	2155	Other Interest.
	2161	Current Equipment Obligations and Other Debt.
		Estimated Liabilities; Accrued.
	2171	Self Insurance.
	2172	Personal Injuries, Property Damage Claims, and Workmen's Compensation Claims.
	2173	Cargo Loss and Damage Claims.
	2174	Overcharge Claims.
	2175	Other Estimated Liabilities.
	2181	Other Current Liabilities.
2190 Deferred Income Tax Credits	2190	Deferred Income Tax Credits.
	Long-Term Debt	
2310 Advances Payable—Affiliated Companies		Advances Payable—Affiliated Companies:
	2311	Notes Payable.
	2312	Open Accounts not Subject to Current Settlement.
	2313	Interest Accrued not Subject to Current Settlement.
2320 Other Advances Payable		Other Advances Payable:
	2321	Notes Payable.
	2322	Open Accounts not Subject to Current Settlement.
	2323	Interest Accrued not Subject to Current Settlement.
Equipment and Other Long-Term Obligations		Equipment and Other Long-Term Obligations:
2331 Equipment Obligations	2331	Equipment Obligations.
2332 Bonds and Debentures	2332	Bonds and Debentures.
2333 Capitalized Lease Obligations	2333	Capitalized Lease Obligations.
2334 Other Long-Term Obligations	2334	Other Long-Term Obligations.
2341 Reacquired Long-Term Obligations	2341	Reacquired Long-Term Obligations.
	Deferred Credits	
2410 Deferred Credits		Deferred Credits:
	2411	Unamortized Premium on Debt.
	2412	Other Deferred Credits.
2420 Accumulated Deferred Income Tax Credits	2420	Accumulated Deferred Income Tax Credits.
	Estimated Liabilities	
2511 Estimated Liabilities	2511	Estimated Liabilities.
	Stockholders' Equity	
2610 Capital Stock		Capital Stock:
	2611	Capital Stock—Preferred.
	2612	Capital Stock—Common.
	2613	Subscribed Capital Stock.
2621 Nominally Issued Securities	2621	Nominally Issued Securities.
2631 Premiums and Assessments on Capital Stock	2631	Premiums and Assessments on Capital Stock.
2632 Discount on Capital Stock	2632	Discount on Capital Stock.
2633 Commission and Expense on Capital Stock	2633	Commission and Expense on Capital Stock.
2641 Other Capital in Excess of Par or Stated Value	2641	Other Capital in Excess of Par or Stated Value.
2651 Retained Earnings—Appropriated	2651	Retained Earnings—Appropriated.
2652 Retained Earnings—Unappropriated	2652	Retained Earnings—Unappropriated.
2661 Treasury Stock	2661	Treasury Stock.

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

BALANCE SHEET—LIABILITIES AND EQUITY

Class II accounts		Class I accounts	
	Sole Proprietors' Equity		
2711	Sole Proprietorship Capital	2711	Sole Proprietorship Capital.
2721	Drawings	2721	Drawings.
2731	Profit and Loss	2731	Profit and Loss.
	Partnership Equity		
2811	Partnership Capital	2811	Partnership Capital.
2821	Drawings	2821	Drawings.
2831	Profit and Loss	2831	Profit and Loss.
	Retained Earnings		
2911	Credit Balance Transferred from Income	2911	Credit Balance Transferred from Income.
2921	Other Credits to Retained Earnings	2921	Other Credits to Retained Earnings.
2931	Debit Balance Transferred from Income	2931	Debit Balance Transferred from Income.
2941	Dividend Appropriations	2941	Dividend Appropriations.
2951	Other Appropriations of Retained Earnings	2951	Other Appropriations of Retained Earnings.
2961	Other Debits to Retained Earnings	2961	Other Debits to Retained Earnings.

CLASS I AND CLASS II MOTOR CARRIERS BALANCE SHEET ACCOUNT EXPLANATIONS

ASSETS

CURRENT ASSETS

1010—Cash and Working Funds (class II).

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

1011—Cash (class I).

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

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

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

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

1012—Working Funds (class I).

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

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

1020—Special Deposits (class II).

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

1021—Interest Special Deposits (class I).

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

1022—Dividend Special Deposits (class I).

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

1023—Miscellaneous Special Deposits (class I).

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

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

NOTE B.—Deposits made on the purchase of operating rights, revenue equipment, and other equipment, et cetera, shall be included in Account 1510—Deferred and Miscellaneous Debits, for Class II Carriers, and Account 1512—Other Deferred Debits, for Class I Carriers.

1030—Temporary Cash Investments (class II).

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

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

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

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

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

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

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

NOTES: A AND B.—See account 1031.

1110—Notes Receivable (class II).

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

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

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

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

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

1112—Notes Receivable—Other (Class I).

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

NOTES A AND B—See Account 1111.

1120—Receivables From Affiliated Companies (class II).

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

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

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

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

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

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

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

NOTE A.—See note A, account 1121.

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

NOTE C.—See note B, account 1121.

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

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

NOTE A.—See note A, account 1121.

NOTE B.—See note B, account 1121.

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

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

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

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

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

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

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

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

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

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

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

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

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

This account shall be credited each month with amounts reserved from receivables which may become uncollectible, and shall be maintained in such manner as to show the amount of each separate reserve set out below and the amounts of debits and credits thereto:

(a) Allowance for receivables representing carrier operating revenue. Credits to this subdivision shall be concurrently charged to Account 5950/8800—Uncollectible Revenue.

(b) Allowance for receivables applicable to revenue from noncarrier operations and property. Credits to this subdivision shall be concurrently charged to Account 8100/9100—Income From Noncarrier Operations—Net, for Class II Carriers, and Account 8120/9120—Expenses of Noncarrier Operations, for Class I Carriers.

(c) Allowance for uncollectible receivables other than revenues. Credits to this paragraph shall be concurrently charged to Account 8400/9400—Other Nonoperating Income (net), for Class II Carriers, and Account 8421/9421—Bad Debts, for Class I Carriers.

1140—Prepayments (class II).

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

1141—Prepaid Taxes and Licenses (class I).

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

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

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

NOTE C.—The portion of unexpired license fees for licenses disposed of in the sale of revenue equipment, as far as they were prepaid, shall be credited to this account, when the vendee can use such licenses. The expense portion shall be credited to the appropriate Account of Series 4700—Operating Taxes and Licenses/8400—Taxes and Licenses.

1142—Prepaid Insurance (class I).

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

NOTE A.—See note A, account 1141.

NOTE B.—See note B, account 1141.

NOTE C.—Under an employees' group insurance plan where a part of the premiums is payable by the employees, the prepayments on premiums included in this account shall be limited to the carrier's portion of the premium (see account 1133 note C). (Premiums paid on a monthly reporting basis, shall be charged to Account 4490—Other Fringes/5020—Employees' Group Insurance (Class II) and Accounts 4440—Group Insurance/5020—Employees' Group Insurance (Class I).

1143—Prepaid Interest (class I).

For explanation, see account 1141.

NOTE A.—See note A, account 1141.

NOTE B.—See note B, account 1141.

1144—Prepaid Rents (class I).

For explanation, see account 1141.

NOTE A.—See note A, account 1141.

NOTE B.—See note B, account 1141.

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

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

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

For explanation, see account 1141.

NOTE A.—See note A, account 1141.

1146—Prepaid Tires and Tubes (class I).

For explanation, see account 1141.

NOTE A.—See note A, account 1141.

NOTE B.—(1) The cost of tires and tubes for revenue equipment, including taxes, may, at the time of original application to vehicles, be debited either to this account or directly to Account 4550/6200—Tires and Tubes (classes I and II).

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

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

1147—Miscellaneous Prepayments (class I).

For explanation, see account 1141.

NOTE A.—See note A, account 1141.

NOTE B.—The cost of toll coupon books, transportation script, et cetera, shall be reflected in this account until issued for use, at which time the amounts shall be debited to Account 4590—Other Operating Supplies and Expenses and Accounts 4660—Officers' and Supervisory Personnel Expenses or 4670—Other Employees' Expenses, as appropriate for I–27 and I–28A carriers. I–28B carriers shall charge such items to Account 7700—Travel Expenses—Company Drivers and Other Operating Employees, or Account 7800—Travel and Entertainment—Sales Office, Management Personnel, as appropriate. Gasoline coupon books or oil coupons, et cetera, shall be debited to the expense accounts provided for such products, when they are issued for use.

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

(a) This account shall include the cost (less cash or other discounts when they can be determined) of all unapplied materials and supplies used in carrier and noncarrier operations, including tools, repair parts, fuel, tires and tubes, deposits on containers, et cetera. The cost shall include all specifically assignable transportation charges incurred in obtaining the delivery of such materials and supplies upon the premises of the carrier including loading and unloading; and at the option of the carrier, it may include a suitable proportion of purchasing and store expenses. The cost shall also include sales and excise taxes on material purchases. Taxes on gasoline, other motor fuel, and motor oil, except State, county and municipal sales taxes, are also includible in this account and prorated portions of such taxes shall be debited to account 4710/8450 and 4760/8440 as appropriate, based on the consumption of gasoline, other motor fuel, and motor oil. (See account 2111.)

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

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

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

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

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

NOTE A.—Interest charged on invoices for materials and supplies, the payment of which is delayed, shall be charged to Account 8650/9650—Interest Expense—Current Obligations.

NOTE B.—Inventories of materials and supplies shall be taken at intervals of 1 year or less, and the necessary adjustments shall be made to bring this account into harmony with the actual physical inventory. In effecting this adjustment, differences which may practicably be assigned to important classes of materials shall be equitably distributed among the accounts to which such classes of materials are ordinarily chargeable. Other differences shall be equitably apportioned among the operating expense accounts to which materials have been charged since the last inventory. Such differences that cannot be allocated to the operating expense accounts shall be included in Account 4690—Other General Supplies and Expenses/7990—Miscellaneous Corporate Expenses.

NOTE C.—Credits for cash and other discounts that cannot be applied directly to the cost of materials to which they apply shall be included in Account 4690—Other General Supplies and Expenses/7990—Miscellaneous Corporate Expenses.

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

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

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

1160—Other Current Assets (Class II).

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

1161—Subscribers to Capital Stock (Class I).

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

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

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

1162—Interest and Dividends Receivable (Class I).

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

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

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

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

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

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

This account shall include the amount of all current assets (see definition 16) not includible in any of the foregoing current asset accounts, including the cost of property purchased for resale (such as cattle, real estate, automobiles,

furniture, et cetera), and the estimated value of property acquired in connection with the settlement of cargo loss and damage claims, pending disposition. When the latter property is sold, any difference between the value carried in this account and the sales price shall be debited or credited to account 2130 (class II) or account 2173 (class I).

1170 Deferred Income Tax Charges (classes I and II).

(a) This account shall include the portion of deferred income tax charges and credits relating to current assets and liabilities, when the balance is a net debit.

(b) A net credit balance shall be included in account 2190—Deferred Income Tax Credits.

TANGIBLE PROPERTY

1210—Land and Structures (class II).

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

1211—Land (class I).

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

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

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

ITEMS

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

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

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

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

1213—Structures (class I).

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

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

ITEMS

Architect's plans.
Ash pits.
Awnings.
Boilers, furnaces, piping, wiring, fixtures, and machinery for heating, lighting, signaling, ventilating, and plumbing.
Bridges and culverts.
Chimneys.
Commissions and fees to brokers, agents, architects, and others.
Conduits (not to be removed).
Damages to abutting property during construction.
Door checks and door stops.
Drainage and sewerage systems.
Elevators, cranes, hoists, et cetera, and the machinery for operating them.
Excavation, including shoring, bracing, bridging, refill, and disposal of excess excavated material.
Fences and hedges.
Fire protection systems.
Floor covering (permanently attached).
Foundations and piers for machinery constructed as a permanent part of a building or other unit listed herein.
Grading and preparing grounds for buildings, including landscaping of grounds after construction.
Leases, voiding, to secure possession of structures.
Long-term leases, capitalized.
Oil pits and drainage systems.
Outside lighting systems.
Painting, first.
Permits and privileges, building.
Platforms, railings, gratings, and partitions, when constructed as part of structures.
Power boards for service to a building.
Railroad spur tracks on owned land.
Refrigerating systems.
Retaining walls.
Scales, connected to and forming part of the structure.
Screens.
Signs, permanent; on carrier's buildings.
Sidewalk, pavements, and driveways on building grounds.
Sprinkling systems.
Storage facilities constituting part of the building.
Storage tanks, underground or attached to structures.
Storm doors and windows.
Structures, cost of.
Subways, areaways, and tunnels, directly connected to and forming part of the structure.
Towers and antennae for communication equipment used in dispatching.
Vacation camp, structures on.
Vaults, constructed as part of the building.
Water supply system for building or general company purposes.
Window shades and ventilators.
Wiring for office equipment if made a part of a structure.

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

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

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

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

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

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

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

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

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

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

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

1221—Revenue Equipment (classes I and II).

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

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

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

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

ITEMS

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

NOTE A.—See note A, account 1213.

NOTE B.—Accessorial equipment which replaces original equipment shall be charged to account 4530—Vehicle parts/6400—Vehicle Repair Parts.

NOTE C.—The net cost of replacement of an old gasoline engine with a new one is chargeable to Account 4530—Vehicle Parts/6400—Vehicle Repair Parts. If a diesel engine is substituted, the betterment (the amount by which the cost of the diesel engine exceeds the cost, at current prices, of a gasoline engine similar to the one removed) is includable in this account. The balance of the cost of the diesel engine, plus replacement expenses, less salvage from the old engine shall be charged to Account 4530/6400.

NOTE D.—When revenue vehicles are purchased by the carrier for the purpose of resale, the cost of the vehicle shall be charged to accounts 1160—Other Current Assets (class II) and 1163—Other Current Assets; Other (class I).

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

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

NOTE A.—See note A, account 1214.

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

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

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

ITEMS

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

NOTE A.—See note A, account 1213.

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

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

NOTE A.—See note A, account 1214.

1230—Other Carrier Property (class II).

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

NOTE A.—See note A, account 1213.

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

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

NOTE A.—See note A, account 1214.

1233—Shop and Garage Equipment (class I).

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

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

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

ITEMS

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

NOTE A.—See note A, account 1213.

NOTE B.—The cost of small portable tools and implements of slight value or short life, other than those included in the initial equipment of a shop or garage, shall be charged to Account 4590—Other Operating Supplies and Expenses/6300—Other Vehicle Supplies.

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

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

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

NOTE A.—See note A, account 1214.

1235—Furniture and Office Equipment (class I).

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

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

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

ITEMS

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

NOTE A.—See note A, account 1213.

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

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

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

NOTE A.—See note A, account 1214.

1237—Miscellaneous Equipment (class I).

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

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

ITEMS

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

NOTE A.—See note A, account 1213.

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

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

NOTE A.—See note A, account 1214.

1241—Improvements to Leasehold Property (class I).

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

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

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

NOTE B.—Improvements to leasehold property which is leased for less than 1 year shall be charged to Account 4590—Other Operating Supplies and Expenses/6510—Repair Material—Building.

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

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

1243—Undistributed Property (class I).

When a carrier purchases or sells any property constituting a distinct operating unit (see definition 23) or otherwise finds it necessary because of incomplete financial records to make a general readjustment of operating property records, temporary debits or credits to this account may be made with approval of the Commission, and the distribution of the amounts involved shall be made promptly to the appropriate accounts after authorization by the Commission.

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

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

1245—Unfinished Construction (class I).

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

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

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

NOTE B.—The cost of used operating equipment (less the value of tires and tubes

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

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

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

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

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

NOTE B.—See note A, account 1213.

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

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

NOTE A.—See note A, account 1214.

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

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

NOTE A.—See note A, account 1213.

NOTE B.—Investments in vehicles which are leased to others without drivers, and over which the carrier does not retain any measure of control, shall be included in this account when not used interchangeably in carrier operations. Rental income from and any expenses for such vehicles shall be included in account 8100/9100 (class II) or accounts 8110/9110 (class I) and 8120/9120 (class I). (See account 8320/9320 for vehicles representing component elements of a distinct operating unit.)

NOTE C.—The cost of leasehold improvements to rental property used in noncarrier operations shall be included in this account. Depreciation and amortization of the cost of such improvements shall be charged to account 8100/9100—Income From Noncarrier Operations (Net) (classes I and II) with concurrent credit to account 1262—Accumulated Depreciation—Property Used in Other Than Carrier Operations (classes I and II).

When a portion of a building occupied under lease for noncarrier purposes is used in motor carrier operations the operating rent account and the appropriate activities shall be charged a reasonable rental according to the space used, with concurrent credit to account 8100/9100—Income From Noncarrier Operations (Net) (classes I and II).

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

This account shall include amounts accumulated for depreciation and amortization of properties carried in account 1261. (See instruction 23(e), see also accounts 8100/9100 and 8500/9500.)

NOTE A.—See note A, account 1214.

INTANGIBLE PROPERTY

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

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

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

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

1313—Organization (class I).

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

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

ITEMS

Fees and expenses for incorporation or forming a partnership.

Fees and expenses for mergers or consolidations.

Office expenses incident to organizing the company.

Stock and minute books and corporate seal.

NOTE A.—This account shall not include any discounts upon securities issued or assumed; nor shall it include any costs incident to negotiating loans, selling bonds, or other evidences of debt, or expenses in connection with the authorization, issuance, or sale of stock. (See instructions 16 and 17 and Accounts 2632—Discount on Capital Stock, and 2633—Commission and Expense on Capital Stock.)

NOTE B.—Exclude from this account, and include in Account 5930—Professional Services—Debit/7330—Outside Services—Professional Services, the cost of preparing and filing papers in connection with the extension of the term of incorporation unless the first organization costs have been written off.

1314—Accumulated Amortization—Organization (class I).

(a) This account shall be credited with amounts charged to Series 8400/9400—Other Nonoperating Income, or other appropriate account, for amortization or write-off of the first cost of organization. (See account 1313.)

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

1321—Franchises (class I).

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

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

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

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

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

NOTE B.—If an application for a franchise, consent, or certificate is denied, expenditures incident to the application shall be charged to Account 8400/9400—Other Nonoperating Income (net), for class II carriers, and Account 8429/9429—Other Nonoperating Deductions—for class I carriers.

1322—Accumulated Amortization—Franchises (class I).

(a) This account shall be credited with amounts charged to Account 5390—Amortization or other appropriate account for amortization of the cost of acquiring franchises, consents, or certificates having a fixed-term life. This account shall also be credited with amounts charged to Account Series 8400/9400—Other Nonoperating Income (net), or Account Series 8800/9800—Extraordinary Items, as appropriate, for amortization or writeoff of the cost of acquiring such items, which do not have a fixed-term life. (See instructions 23(d) and 30.)

(b) When any franchise, consent, or certificate expires, is sold or relinquished, or is otherwise retired from service, this account shall be charged with the amount previously credited hereto in re-

spect of such property, and retirement accordingly shall be performed as provided in instruction 21(b).

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

1331—Permits and Patents (class I).

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

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

(a) This account shall be credited with amounts charged to Account 5390/8220—Amortization Expense (Other) Account Series 8400/9400—Other Nonoperating Income (net) (classes I and II), or Account Series 8800/9800—Extraordinary Items, as appropriate, for the amortization or writeoff of the cost of acquiring permits, patents, licenses, and privileges with either a fixed-term or perpetual life.

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

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

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

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

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

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

(a) This account shall be credited with amounts charged to Account 5390/8220—Amortization Expense (Other), Account Series 8400/9400—Other Nonoperating Income (net), or Account Series 8800/9800—Extraordinary Items, as appropriate, for the amortization or wirteoff of the cost of acquiring fixed-term and perpetual leaseholds, easements, other interest in land, or other intangible property.

(b) When any such item in paragraph (a) of this section is sold, relinquished, or otherwise disposed of, retirement accounting shall be performed as provided in instructions 21, 23, and 30, as appropriate.

INVESTMENT SECURITIES AND ADVANCES

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

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

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

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

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

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

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

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

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

1415—Bonds; Affiliated Companies (class I).

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

1417—Notes; Affiliated Companies (class I).

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

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

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

1421—Advances; Affiliated Companies (class I).

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

1423—Adjustments—Investments and Advances; Affiliated Companies (classes I and II).

This account shall be credited with amounts charged to Account Series 8400/9400—Other Nonoperating Income (net), or Account Series 8800/9800—Extraordinary Items, as appropriate, to provide a reserve for adjustments in the value of investment securities included in Account 1410—Investment and Advances; affiliated companies, for class II motor carriers, and accounts 1411, 1413, 1415, 1417, 1419, or 1421, as appropriate, for class I motor carriers. (See instruction 18(b).)

1430—Other Investments and Advances (class II).

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

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

NOTE B.—Profits and losses resulting from the sale of securities of others shall be included in Account 8400/9400—Other Nonoperating Income (net) (class II), and Account 8410/9410—Other Nonoperating Income (class I), or 8420/9420—Other Nonoperating Deductions (class I), as appropriate; or, when qualifying as extraordinary pursuant to instruction 8, shall be included in Account 8800/9800—Extraordinary Items (class II), and Account 8810/9810—Extraordinary Items (net) (class I).

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

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

1431—Common Stocks; Other (class I).

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

1433—Preferred Stocks; Other (class I).

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

1435—Bonds; Other (class I).

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

1437—Notes; Other (class I).

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

1439—Other Investments; Other (class I).

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

1441—Advances; Other (class I).

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

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

This account shall be credited with amounts charged to Account Series 8400/9400—Other Nonoperating Income (net), or Account Series 8800/9800—Extraordinary Items, as appropriate, to provide a reserve for adjustments in the value of investment securities included in Account 1430—Other Investments and Advances, for class II motor carriers, and accounts 1431, 1433, 1435, 1437, 1439, or 1141, for class I motor carriers. (See instruction 18(b).)

1451—Special Funds (classes I and II).

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

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

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

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

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

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

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

NOTE.—Interest and dividends on securities held in this account shall be credited to Accounts 8210/9210—Interest Income, and 8220/9220—Dividend Income, as appropriate.

DEFERRED CHARGES

1510—Deferred and Miscellaneous Debits (class II).

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

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

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

NOTE A.—When long-term obligations are refinanced the balance of debt discount and expense pertaining to the old obligations shall be transferred to Account 8400/9400—Other Nonoperating Income (net).

1512—Other Deferred Debits (class I).

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

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

(2) Advances made to a railroad for the construction of a spur track to serve the carrier's terminal under an agreement by the terms of which the advance will be repaid at a specific rate per loaded car placed on the spur track during the period of the agreement. (Any unrefunded balance at the termination of the agreement shall be charged to account series 8400/9400.)

(3) Amounts paid for options pending final disposition.

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

(5) Deposits made on equipment purchases.

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

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

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

(9) Expenses and revenues in connection with the operation of a lunchroom for employees (net profits shall be transferred to Account 3900—Other Operating Revenue, net losses shall be transferred to Account 4690—Other General Supples and Expenses/7990—Miscellaneous Corporate Expenses).

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

(11) Interest and finance fees included in the face value of equipment and other obligations (a liability being recorded for the face value). Proportionate amounts of the interest and finance fees included in periodic payments on these obligations shall be charged to the appropriate interest expense account (series 8600/9600). (Material finance fees shall not be included in this account, but in Account 1511—Unamortized Debt Discount and Expense with Amortization to Account 8670/9670—Amortization of Debt Discount and Expense.)

(12) Periodic payments made to repurchase in installments the carrier's common stock which was paid to unsecured creditors under a reorganization plan. (When the creditors have been repaid in full and the stock certificates are returned accounting shall be performed in accordance with instruction 16(d) and (e).)

(13) Prepayments of rent for the final year of a lease which are not recoverable if the lease obligations are not fulfilled. (Monthly installments shall be charged to Account 5510—Building Operating Rents/8310—Rent on Building Property over the final year of the lease.)

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

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

(b) If deposits are not recoverable, or projects in connection with which preliminary costs were incurred are abandoned, the amounts expended shall be

charged to Account Series 8400/9400—Other Nonoperating Income (net) or Account Series 8800/9800—Extraordinary items, as appropriate.

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

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

1520 Accumulated Deferred Income Tax Charges (classes I and II).

This account shall include the amount of deferred taxes (see definition 39(h)) determined in accordance with instruction 31 and the text of account 2420—Accumulated Deferred Income Tax Credits, when the balance is a net debit.

1551—Clearing Accounts (classes I and II).

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

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

Liabilities and Equity

CURRENT LIABILITIES

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

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

2011—Notes payable (class I).

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

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

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

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

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

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

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

2020—Payables to Affiliated Companies (class II).

This account shall include the items in accounts 2021, 2022, and 2023.

2021—Loans and Notes Payable to Affiliated Companies (class I).

This account shall include loans, notes, and drafts payable to affiliated companies (see definition 7) which are subject to current settlement.

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

NOTE B.—Items which are not subject to current settlement shall be included in Account 2310—Advances Payable—Affiliated Companies, for class II carriers, and account 2311 or 2312, as appropriate, for class I carriers.

2022—Interest and Dividends Payable to Affiliated Companies (class I).

This account shall include the total of interest and dividends, which are subject to current settlement and payable to affiliated companies. (See definition 7.)

NOTE A.—See note A, account 2021.

NOTE B.—Items which are not subject to current settlement shall be included in Account 2310—Advances Payable—Affiliated Companies, for class II carriers, and Account 2313—Interest Accrued Not Subject to Current Settlement, for class I carriers.

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

2023—Accounts Payable to Affiliated Companies (class I).

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

NOTE A.—See note A, account 2021.

NOTE B.—Items which are not subject to current settlement shall be included in Account 2310—Advances Payable—Affiliated Companies, for class II carriers, and Account 2312—Open Accounts Not Subject to Current Settlement, for class I carriers.

2031—Accounts Payable; Officers, Stockholders, and Employees (classes I and II).

This account shall include the total of current accounts payable (not covered by notes) to officers, stockholders, and employees that are subject to current settlement.

2032—Accounts Payable; Interline (classes I and II).

This account shall include the balances due other carriers and agents in favor of each of which there is a credit balance representing interline accounts.

NOTE A.—Drafts drawn on the carrier by officers, employees, or agents in payment of interline freight accounts, settlement of claims, et cetera, shall be charged to this account.

2033—Accounts Payable; Employee Withholding (classes I and II).

This account shall include the carrier's liability for deductions withheld from employees' wages for social security, income taxes, the purchase of Government bonds and other savings plans, and similar items.

2034—Accounts Payable; Other (classes I and II).

This account shall include amounts payable to others (except affiliated companies) that are subject to current settlement, for materials and supplies and services received, including rents payable for the use of revenue vehicles and other property; other matured rents, amounts due public authorities (including the liability for a tax penalty), amounts of payable judgments, charges and advances recoverable from customers, the carrier's liability for taxes collected from customers (to be set up either when freight charges are recorded or collected), and other similar items, not included in accounts 2031, 2032, and 2033.

2041—Salaries and Wages Payable (classes I and II).

This account shall include the amount of wages payable or accrued payrolls. Unclaimed wages shall be transferred to Account 2130—Other Current and Accrued Liabilities, for class II motor carriers, and Account 2181—Other Current Liabilities, for class I motor carriers.

2051—C.o.d.'s Unremitted (classes I and II).

(a) This account shall be credited with amounts of c.o.d.'s collected from consignees for shippers on freight delivered.

(b) This account shall be debited when remittances of amounts of c.o.d.'s are made to shippers.

NOTE A.—Checks made payable to the shipper received in payment of c.o.d. charges shall not be credited to this account. A memorandum record shall be kept.

NOTE B.—Fees for handling c.o.d.'s shall be credited to the same account to which the transportation revenue is credited.

NOTE C.—If desired, this account may be credited with amounts concurrently charged to accounts receivable, representing c.o.d.'s collectible by the carrier; amounts of c.o.d.'s on interline shipment collectible by other carriers shall not be entered in this account.

2111—Gasoline, Other Fuel, and Oil Taxes; Accrued (classes I and II).

(a) This account shall be credited each month with the amount of taxes accrued during the month, based on the consumption of gasoline, other fuel, and oil, with concurrent debits to the appropriate accounts for tax charges. These estimates shall be adjusted from time to time during the year so that the tax expense accounts may show, as nearly as possible, the taxes applicable to each period. Payments of taxes which are accrued in this account shall be debited to this account.

(b) The records supporting entries to this account shall be kept so that the carrier can furnish information as to the basis for each tax accrual, the kinds of taxes paid, the amount of each, and the accounts charged with the tax accruals.

(c) Credits to this account shall be made for accrued gasoline, other fuel, and oil taxes only.

NOTE A.—Gasoline, other fuel, and motor oil taxes shall be debited to Account 1151—Material and Supplies (classes I and II) concurrently with the purchase of such gasoline, other fuel, and motor oil. Based on the consumption of these supplies, prorated portions of the related taxes shall be accrued in this account and charged to accounts 4710/8450 and 4760/8440.

2112—Vehicle Licenses and Registration Fees; Accrued (classes I and II).

(a) This account shall be credited each month with the amount of fees or taxes accrued during the month, with concurrent debits to the appropriate accounts for tax charges. These estimates shall be adjusted from time to time during the year so that the tax expense accounts may show, as nearly as possible, the taxes applicable to each period. Payments of taxes which are accrued in this account shall be debited to this account.

(b) The records supporting entries to this account shall be kept so that the carrier can furnish information as to the basis for each tax accrual, the kinds of taxes paid, the amount of each, and the accounts charged with the tax accruals.

(c) Credits to this account shall be made for accrued vehicle licenses and registration fees only.

NOTE A.—Amounts representing prepayment of taxes applicable to subsequent periods shall be included in Account 1140—Prepayments, for Class II Carriers, and Account 1141—Prepaid Taxes and Licenses, for Class I Carriers.

2113—Real Estate and Personal Property Taxes; Accrued (classes I and II).

(a) and (b): For explanation, see account 2112.

(c) Credits to this account shall be made for accrued real estate and personal property taxes only.

NOTE A.—See note A, account 2112.

2114—Social Security Taxes; Accrued (classes I and II).

(a) and (b): For explanation, see account 2112.

(c) Credits to this account shall be made for carrier's portion of social security taxes, Federal unemployment taxes, and unemployment and other similar taxes assessed by State governments.

NOTE A.—See note A, account 2112.

NOTE B.—The carrier's liability for social security and income taxes deducted from employees' wages for payment to taxing bodies shall be included in Account 2033—Accounts Payable; Employee Withholding.

2115—Other Taxes; Accrued (classes I and II).

(a) and (b): For explanation, see account 2112.

(c) Credits to this account shall be made for all other accrued operating taxes (except income taxes).

NOTE A.—See note A, account 2112.

2121—Accrued Federal Income Taxes (classes I and II).

This account shall be credited each month with the amount of Federal income taxes accrued during the month. Credits to this account that are based upon estimates shall be adjusted from time to time during the year so that the tax expense account may show, as nearly as possible, the taxes applicable to each period. Payments of taxes for which accruals have been made shall be debited to this account.

NOTE A.—The liability for income taxes of sole proprietors or members of a partnership shall not be included in this account.

2122—Accrued State Income Taxes (classes I and II).

This account shall be credited each month with the amount of State income taxes accrued during the month. Credits to this account that are based upon estimates shall be adjusted from time to time during the year so that the tax expense account may show, as nearly as possible, the taxes applicable to each period. Payments of taxes for which accruals have been made shall be debited to this account.

NOTE A.—See note A, account 2121.

2123—Accrued Other Income Taxes (classes I and II).

(a) This account shall be credited each month with the amount of all other income taxes accrued during the month. Credits to this account that are based upon estimates shall be adjusted from time to time during the year so that the tax expense accounts may show, as nearly as possible, the taxes applicable to each period. Payments of taxes for which accruals have been made shall be debited to this account.

(b) The records supporting entries to this account shall be kept so that the carrier can furnish information as to the basis for each tax accrual, the kinds of taxes paid, the amount of each, and the accounts charged with the tax accruals.

NOTE A.—See note A, account 2121.

2130—Other Current and Accrued Liabilities (class II).

This account shall include the items in account 2131 through 2181.

2131—Dividends Payable (class I).

(a) This account shall include the amount of dividends declared but not paid on any issue of capital stock of the carrier. Dividends shall be credited to this account as of the day upon which they become a liability of the carrier.

(b) A separate subdivision shall be maintained for dividends on each class and series of stock.

NOTE A.—Dividends declared and payable to affiliated companies shall be included in Account 2020—Payables to Affiliated Companies, for class II motor carriers, and Account 2022—Interest and Dividends Payable to Affiliated Companies, for class I motor carriers.

2141—Notes and Advances Payable (interest accrued) (class I).

(a) This account shall be credited each month with the amount of interest accrued during the month but not paid, with concurrent debits to the appropriate accounts for interest charges, on all indebtedness of the carrier except interest which is added to the principal. Payments of interest for which accruals have been made in this account shall be debited hereto.

(b) When interest matures without being paid, it shall be charged to this account and credited to Account 2020—Payables to Affiliated Companies, for class II carriers and Account 2022—Interests and Dividends Payable to Affiliated Companies, or account 2130 for class II carriers, and accounts 2151 to 2155, inclusive, for matured interest, as appropriate, for class I carriers.

NOTE A.—Interest accrued upon any judgment against the carrier shall be credited to the account to which such judgment stands credited.

2142—Equipment Obligations (interest accrued) (class I).

For explanation, see account 2141.

2143—Bonds and Debentures (interest accrued) (class I).

For explanation, see account 2141.

2144—Other Long-Term Obligations (interest accrued) (class I).

For explanation, see account 2141.

2145—Other Interest (interest accrued) (class I).

For explanation, see account 2141.

NOTE A.—The liability for interest on taxes shall be included in this account.

2151—Notes and Advances Payable (matured interest) (class I).

This account shall include the amount of matured and unpaid interest on obligations of the accounting carrier whether the cause of the failure to pay the interest is on the part of the creditor or for

other reasons, except where such interest is added to the principal of the obligation. Interest payable to affiliated companies shall be included in Account 2020—Payables to Affiliated Companies, for class II carriers, and Account 2022—Interest and Dividends Payable to Affiliated Companies, for class I carriers.

2152—Equipment Obligations (matured interest) (class I).

For explanation, see account 2151.

2153—Bonds and Debentures (matured interest) (class I).

For explanation, see account 2151.

2154—Other Long-Term Obligations (matured interest) (class I).

For explanation, see account 2151.

2155—Other Interest (matured interest) (class I).

For explanation, see account 2151.

2161—Current Equipment Obligations and Other Debt (class I).

This account shall include the total amount of bonds, debentures, equipment obligations, capitalized lease obligations, and other long term obligations, including obligations maturing serially or payable in installments (included in accounts 2331 through 2334), which are due and payable within 1 year, and for which arrangements for refunding have not been made or for which no sinking funds have been provided. This account shall be subdivided according to the different classes of debt so maturing.

2171—Self-Insurance (estimated liabilities; accrued) (class I).

(a) This account shall be credited with the amounts accrued for estimated losses through collision, accident, fire, theft, flood, or other hazards to the carrier's own property or to property leased from others, that are not covered by commercial insurance. (See instruction 22(c) and (f).)

(b) If carrier operating property is destroyed or so badly damaged as to require retirement, and provision has been made in this account for such risks, it shall be charged with the amount of the loss not covered by commercial insurance and additional retirement accounting shall be performed as set out in instruction 21(a).

(c) This account shall be maintained in such manner as to show the amount of each separate estimate liability and the nature of and amounts of debits and credits thereto. Adjustments for material over- or under-accruals shall be made periodically.

(d) At the close of the accounting period (i.e., calendar year) the estimated amounts not payable within 1 year, covering liability for claims for loss and damage, and similar items shall be transferred to Account 2511—Estimated Liabilities (classes I and II).

2172—Personal Injuries, Property Damage Claims, and Workmen's Compensation Claims (estimated liabilities; accrued) (class I).

(a) This account shall be credited with the amounts accrued for estimated liabilities arising from claims for deaths of or injuries to employees and others, and for damages to property not owned or held under lease by the carrier, that are not covered by commercial insurance. (See instruction 22(c).)

(b) This account shall be charged with payments of claims for injuries to persons and damage to property of others which are not recoverable from insurance companies or others. (See instruction 22(a).)

(c) This account shall be maintained in such manner as to show the amount of each separate liability estimate and the nature of and amounts of debits and credits thereto. Adjustments for material over- or under-accruals shall be made periodically.

(d) At the close of the accounting period (i.e., calendar year) the estimated amounts not payable within 1 year, covering liability for claims for injuries to persons, loss and damage, and similar items shall be transferred to Account 2511—Estimated Liabilities (classes I and II).

2173—Cargo Loss and Damage Claims (estimated liabilities; accrued) (class I).

(a) This account shall be credited with the amounts accrued for estimated liabilities arising from claims for loss, destruction, damage, or delays to property entrusted to the carrier for transportation or storage, which are not covered by commercial insurance. (See instruction 22(c).)

(b) This account shall be charged with payments of such claims, which are not recoverable from insurance companies or others. (See, however, instruction 22(a) and (d).)

(c) The estimated value of property acquired in connection with the settlement of such claims shall be credited to this account. Any difference between this value (carried in account 1163) and the sales price at disposition of the property is also includible in this account.

(d) This account shall be maintained in such manner as to show the amount of each separate liability estimate and the nature of and amounts of debits and credits thereto. Adjustments for material over- or under-accruals shall be made periodically.

(e) At the close of the accounting period (i.e., calendar year) the estimated amounts in this account not payable within 1 year shall be transferred to Account 2511—Estimated Liabilities (classes I and II).

2174—Overcharge Claims (estimated liabilities; accrued) (class I).

(a) This account shall be credited with the amounts accrued for estimated liabilities arising from claims for overcharges.

(b) This account shall be charged with payments of such claims which are not recoverable.

(c) This account shall be maintained in such manner as to show the amount of each separate liability estimate and the nature of and amounts of debits and credits thereto. Adjustments for material over- or under-accruals shall be made periodically.

(d) At the close of the accounting period (i.e., calendar year) the estimated amounts in this account not payable within 1 year shall be transferred to Account 2511—Estimated Liabilities (classes I and II).

2175—Other Estimated Liabilities (estimated liabilities; accrued) (class I).

(a) This account shall be credited with the amounts accrued for liabilities estimated by the carrier for purposes which are not provided for in any of the preceding estimated liability accounts.

(b) This account shall be maintained in such manner as to show the amount of each separate liability estimate and the nature of and amounts of debits and credits thereto. Adjustments for material over- and under-accruals shall be made periodically.

(c) At the close of the accounting period (i.e., calendar year) the estimated amounts not payable within 1 year, covering liability for claims for injuries to persons, loss and damage, and similar items, shall be transferred to Account 2511—Estimated Liabilities (classes I and II).

2181—Other Current Liabilities (class I).

This account shall include all current and accrued liabilities not includible in any of the foregoing accounts. This includes unmatured rents accrued, unclaimed wages (see instruction 14), accrued bonuses, and vacation pay at the end of the year which are to be paid later, and similar items.

2190 Deferred Income Tax Credits (Classes I and II).

(a) This account shall include the portion of deferred income tax charges and credits relating to current assets and liabilities, when the balance is a net credit.

(b) A net debit balance shall be included in account 1170—Deferred Income Tax Charges.

LONG-TERM DEBT

2310—Advances Payable—affiliated companies (class II).

This account shall include the items in accounts 2311, 2312, and 2313.

2311—Notes Payable (affiliated companies) (class I).

(a) This account shall include the amount of unsecured notes payable to affiliated companies which are not subject to current settlement. It shall also include notes payable on demand but which, by mutual agreement or understanding, will not be presented for payment within 1 year from date of the current financial statements.

(b) The current portion of long-term notes payable to affiliated companies shall be included in Account 2020—Payables to Affiliated Companies, for Class II Carriers, and Account 2021—Loans and Notes Payable to Affiliated Companies, for Class I Carriers.

2312—Open Accounts, Not Subject to Current Settlement (affiliated companies) (class I).

(a) This account shall include the amount of unsecured open accounts payable to affiliated companies which are not subject to current settlement.

(b) Open accounts that are subject to current settlement with affiliated companies (such as charges for materials and supplies currently furnished, and charges for repairs) shall be included in Account 2020—Payables to Affiliated Companies, for Class II Carriers, and Account 2023—Accounts Payable to Affiliated Companies, for Class I Carriers.

2313—Interest Accrued, Not Subject to Current Settlement (affiliated companies) (class I).

(a) This account shall include interest accrued on amounts included in accounts 2311 and 2312, when such interest is not subject to current settlement.

(b) Interest which is subject to current settlement shall be included in Account 2020—Payables to Affiliated Companies, for Class II Carriers, and Account 2022—Interest and Dividends Payable to Affiliated Companies, for Class I Carriers.

2320—Other Advances Payable (class II).

This account shall include the items in accounts 2321, 2322, and 2323.

2321—Notes Payable (other) (class I).

(a) This account shall include the amount of unsecured notes payable to individuals and companies, other than affiliated companies, which are not subject to current settlement. This account shall also include notes that are payable on demand but which, by mutual agreement, will not be presented for payment within 1 year from date of the current financial statements.

(b) The current portion of long-term notes payable to individuals and companies, other than affiliated companies, is includible in Account 2161—Current Equipment Obligations and Other Debt (Class I).

2322—Open Accounts, Not Subject to Current Settlement (other) (class I).

(a) This account shall include the amount of unsecured advances and other unsecured obligations payable to individuals and companies, other than affiliated companies, evidenced by open accounts, which are not subject to current settlement. This account shall also include obligations that are payable on demand but which, by mutual agreement, will not be presented for payment within 1 year from date of the current financial statements.

(b) Amounts in open accounts payable to other than affiliated companies subject to current settlement, such as charges for materials and supplies currently furnished, charges for repairs to equipment, et cetera, shall be included in accounts 2031, 2032 or 2034, as appropriate.

2323—Interest Accrued, Not Subject to Current Settlement (other) (class I).

(a) This account shall include interest accrued on amounts included in accounts 2321 and 2322, when such interest is not subject to current settlement.

(b) Amounts of interest subject to current settlement shall be included in account 2141 or 2144, as appropriate.

2331—Equipment Obligations (classes I and II).

(a) This account shall include the face value of all unmatured long-term obligations issued by the carrier and not retired or canceled, for which units of revenue equipment and other automotive equipment have been pledged as security or are held under conditional sales contracts, such as equipment bonds, equipment notes, and chattel mortgages; also the face value of equipment obligations issued by others, the payment of which has been assumed by the carrier, and of equipment obligations so issued or assumed, the maturity of which has been extended by specific agreement. The liability for equipment obligations maturing within 1 year of the close of the accounting period is includible in Account 2130—Other Current and Accrued Liabilities (class II) and Account 2161—Current Equipment Obligations and Other Debt (class I). (See note A.)

(b) This account shall be kept so as to show the face value of equipment obligations (1) nominally issued, and (2) actually outstanding. (See definitions 4 and 29.)

(c) A separate subdivision shall be maintained for each class of equipment obligation and no issues shall be considered to be of the same class unless identical as to liability and nature of property covered.

NOTE A.—Equipment obligations matured and unpaid without specific agreement for extension as to time of payment, including unpresented equipment obligations called for redemption, shall be included in Account 2010—Notes Payable and Matured Obligations for class II carriers, and Account 2012—Matured Long-Term Obligations, for class I carriers.

NOTE B.—This account shall not include equipment obligations relating to other than motor carrier operations.

2332—Bonds and Debentures (classes I and II).

(a) This account shall include the face value of bonds and debentures, other than equipment obligations, issued by the carrier and maturing more than 1 year from the close of the accounting period; also the face value of such bonds and debentures issued by others, the payment of which has been assumed by the carrier. The liability for bonds and debentures maturing within 1 year of the close of the accounting period is includible in Account 2130—Other Current and Accrued Liabilities (class II) and Account 2161—Equipment Obligations and Other Debt (class I). (See note A.)

(b) This account shall be kept so as to show the face value of bonds and debentures (1) nominally issued, and (2) actually outstanding. (See definitions 4 and 29.)

(c) A separate subdivision shall be maintained for each class and series of bonds and debentures, and no issues shall be considered to be of the same class unless identical as to liability and nature of property covered.

NOTE A.—Bonds and debentures matured and unpaid without specific agreement for extension as to time of payment, including unpresented bonds and debentures called for redemption, shall be included in Account 2010—Notes Payable and Matured Obligations, for class II carriers, and Account 2012—Matured Long-Term Obligations, for class I carriers.

2333—Capitalized Lease Obligations (classes I and II).

(a) Long-term leases which are clearly in substance installment purchases shall be capitalized. The liability under such leases which have been capitalized in fixed asset accounts shall be recorded in this account. (See note B.)

(b) This account shall be kept so as to show the liability under each lease obligation.

NOTE A.—The portion of the liability for long-term leases which is payable within 1 year of the close of the accounting period is includible in Account 2130—Other Current and Accrued Liabilities (class II) and Account 2161—Current Equipment Obligations and Other Debt (class I).

NOTE B.—Leases which merely state the right to use property and a related obligation to pay specific rents over a definite future period shall not be considered to be assets and liabilities.

2334—Other Long-Term Obligations (classes I and II).

(a) This account shall include all long-term obligations not otherwise provided for, which mature more than 1 year from the date of the current financial statements. The liability for obligations maturing within 1 year of the close of the accounting period is includible in Account 2130—Other Current and Accrued Liabilities (class II) and Account 2161—Current Equipment Obligations and Other Debt (class I). (See note A.) This covers such items, executed or assumed, as real estate mortgages; assessments for public improvements; loans secured by insurance policies; serial notes payable over a period of more than 1 year; and other obligations maturing more than 1 year from date of the current financial statements.

(b) This account shall also include the face value of certificates of indebtedness issued upon the property of the carrier by receivers acting under the orders of a court.

(c) Separate subdivisions shall be maintained for each class of obligation included herein, and records shall be maintained to show separately for each issue all details as to date of issue, date of maturity, interest dates, and rates, security for obligations, et cetera.

NOTE A.—Matured obligations which are unpaid shall be included in Account 2010—Notes Payable and Matured Obligations, for

Class II Carriers, and Account 2012—Matured Long-Term Obligations, for Class I Carriers.

2341—Reacquired Long-Term Obligations (classes I and II).

(a) This account shall include, in subdivisions for each class, the face value of any equipment or other long-term obligation, includible in accounts 2331, 2332, 2333, or 2334, which have been actually issued or assumed and reacquired by the carrier, and which are neither retired nor properly includible in sinking or other funds.

(b) This account shall be maintained so as to reflect separately securities pledged and unpledged.

NOTE A.—The accounting for the reacquisition and resale of long-term obligations shall be in accordance with instruction 17.

DEFERRED CREDITS

2410—Deferred Credits (class II).

This account shall include the items in accounts 2411 and 2412.

2411—Unamortized Premium on Debt (class I).

This account shall include the total of all credit balances representing the excess of the premium over the discount and expense in connection with the issuance of each class of the carrier's outstanding long-term or equipment obligations. Separate subdivisions shall be maintained in respect of each issue of obligations. (See instruction 17(d).)

2412—Other Deferred Credits (class I).

(a) This account shall include credit balances in suspense accounts that cannot be entirely cleared and disposed of until additional information is received, and other items of a deferred nature (see instruction 10), such as:

Returnable deductions from employee wages to provide a fund for accident claims charged against the employee.

Returnable deposits by owner-operators for payment of cargo loss and damage claims for which they can be held responsible.

Returnable deposits by drivers and other employees on badges, tools, et cetera.

Deposits by tenants representing rent for final month of leases.

2420 Accumulated deferred income tax credits (classes I and II).

(a) This account shall be credited (charged) with amounts concurrently charged (credited) to account 8740/9740—Provision for deferred taxes, and account 8851/9851—Provision for deferred taxes—extraordinary and prior period items, representing the net tax effect of material timing differences (see definitions 39 (g) and (e)) originating and reversing in the current accounting period.

(b) This account shall be credited with the amount of investment tax credit utilized in the current year for income tax purposes but deferred for accounting purposes (see instruction 31(e)).

(c) This account shall be concurrently debited with amounts credited to account 8740/9740—Provision for deferred taxes, representing amortization of amounts for investment tax credits deferred in prior accounting periods.

(d) This account shall be maintained in such a manner as to show separately: (1) the unamortized balance of deferred income taxes and deferred investment tax credit separately as of the beginning and as of the end of each year entries are made affecting the account balance, (2) the current years net credit or charges applicable to timing differences and deferred investment tax credits.

NOTE A: The portion of deferred charges and credits relating to current assets and liabilities should likewise be classified as current and included in account 1170—Deferred Income Tax Charges, or account 2190—Deferred Income Tax Credits, as appropriate.

NOTE B: This account shall include a net credit balance only. A net debit balance shall be recorded in account 1520—Accumulated Deferred Income Tax Charges.

ESTIMATED LIABILITIES

2511—Estimated Liabilities (classes I and II).

This account shall include the noncurrent portion of the amounts included in accounts 2171, 2172, 2173, 2174, and 2175.

STOCKHOLDERS' EQUITY

2610—Capital Stock (class II).

This account shall include the items in accounts 2611, 2612, and 2613.

2611—Capital Stock—Preferred (class I).

For explanations, see account 2612.

2612—Capital Stock—Common (class I).

(a) These accounts 2611 and 2612, shall include the par value of stocks with par value; the stated value of nonpar stock having a stated value; and the cash value of the consideration received, including assessments, or the amount approved by the Commission, for nonpar stocks without stated value, which have been issued to bona fide purchasers and have not been reacquired and canceled; also shares of stock nominally issued (see definition 29), and reacquired shares which have not been canceled. The cash consideration received from the sale of par value stock and of nonpar stock having a stated value in excess of the amount credited to this account, shall be credited to account 2631—Premiums and Assessments on Capital Stock. (See instruction 16.)

(b) Separate accounts shall be provided for each class of stock, and the title of each account shall clearly identify the class of stock covered. Issues of stock shall not be considered as of the same class unless identical in all provisions, nor shall there be carried any undivided item in respect of more than one class of stock.

(c) When stock is issued for cash, that fact shall be stated: if for any consideration other than cash, the person to whom it is issued shall be designated and the consideration for which it is issued shall be described with sufficient particularity to identify it. If such issuance is to the treasurer or other agent of the corporation for purpose of sale, that fact and the name of such agent shall be shown; and the agent shall show like details concerning the consideration realized therefor in his account of the disposition thereof, which when accepted by the corporation shall be preserved as a corporate record.

(d) When capital stock is reacquired and canceled (see instruction 16), these accounts shall be charged with the amount at which such stock is carried herein. In the case of nonpar stock without stated value, the amount charged hereto shall be the proportion, applicable to the reacquired shares immediately prior to reacquisition, of the total book liability included herein of actually outstanding shares of the class and series of stock of which the reacquired shares are a part.

(e) For each class of stock the records shall show the number of shares nominally issued and actually outstanding. (See definitions 4 and 29.) When nonpar stock without stated value is nominally issued, a memorandum entry shall be made showing only the number of shares so issued.

NOTE A.—When nonpar stock without stated value is issued in exchange for par stock, or nonpar stock with stated value, amounts included in Account 2631—Premiums and Assessments on Capital Stock, for the retired stock, shall be transferred to the capital stock account as part of the consideration received for the nonpar stock.

NOTE B.—No entries recording changes in the amounts reflected in the carrier's books for capital stock which has been nominally or actually issued shall be made without first submitting the plan of accounting to the Commission for approval. Such plan shall be accompanied by a statement giving complete information with respect to the basis upon which the amounts to be recorded were determined. Entries recording the following changes require approval of the Commission:

(1) Changes in the par or stated value of stock with par or stated value.

(2) Changes in the value of nonpar stock without stated value through the transfer of retained earnings to the capital stock accounts, and debits to the retained earnings account resulting from the issuance of stock dividends.

(3) Reduction of the amounts recorded in the capital stock accounts to increase or reduce the book value of assets.

NOTE C.—The carrier shall clearly distinguish between an issuance of common shares as dividends or as stock split. (See instruction 16(f).)

2613—Subscribed Capital Stock (class I).

This account shall include the amount of legally enforceable subscriptions to capital stock of the carrier. It shall be credited with the par or stated value, or with the subscription price in the case of stock without par or stated value, exclusive of accrued dividends, if any. Concurrently, a debit shall be made to Account 1160—Other Current Assets, for class II carriers, and Account 1161—Subscribers to Capital Stock, for class I carriers, for the agreed purchase price and any discount or premium debited or credited to the appropriate discount or premium account. When properly executed stock certificates have been issued representing the stocks subscribed, this account shall be debited and the appropriate capital stock account credited with the par or stated value of the stock (or the consideration received in the case of nonpar stock without a stated value).

2621—Nominally Issued Securities (classes I and II).

(a) This account shall include in subdivisions for each class, the face, par, or stated value of capital stock which have been nominally but not actually issued by the carrier. (See definitions 3 and 29.)

(b) When nonpar stock without stated value is nominally issued, a memorandum entry shall be made to this account showing the number of shares thus issued.

2631—Premiums and Assessments on Capital Stock (classes I and II).

(a) This account shall include the excess of the actual cash value of the consideration received (at the time of original sale of par value stock and nonpar stock with a stated value) over the par or stated value of the stock issued, plus accrued dividends, if any, and subsequent assessments against stockholders representing payments required in excess of par or stated value. (See instruction 16(c).)

(b) In case the carrier is permitted by statute and elects, with the approval of the Commission, to distribute all or any part of the net balance of premiums and assessments on capital stock to its stockholders in the form of dividends, the amount thus distributed shall be charged to this account. In no event shall dividends be paid out of premiums and assessments on capital stock without prior approval of the Commission.

(c) Separate subdivisions shall be maintained for premiums and for assessments on each class and series of stock.

(d) When capital stock is reacquired, the amount in this account with respect to the shares reacquired shall be debited hereto in accordance with instruction 16(d).

NOTE A.—No premium shall be recorded in this account in connection with the exchange of capital stock for items that are includible in Account 1341—Other Intangible Property.

2632—Discount on Capital Stock (classes I and II).

This account shall include the excess of the par or stated value of the stock issued (at the time of original sale of par value stock and nonpar stock with a stated value), plus accrued dividends, if any, over the actual cash value of the consideration received. (See instruction 16.)

NOTE A.—No discount shall be recorded in this account in connection with the exchange of capital stock for items that are includible in Account 1341—Other Intangible Property.

2633—Commission and Expense on Capital Stock (classes I and II).

This account shall include all expenses incurred in connection with the issuance and sale of capital stock. (See instruction 16.)

ITEMS

Fees and expenses incurred in obtaining permission from regulatory bodies for the issuance of stock and in filing papers of notification thereunder.
Fees paid to promoters.
Initial fees for listing stock on exchanges.
Preparation and distribution of prospectuses.
Preparation and issuance of certificates of stock.
Soliciting subscriptions for stock, including fees, commissions, advertising, and printing.
Taxes paid on stock issues.

2641—Other Capital in Excess of Par or Stated Value (classes I and II).

(a) This account shall include all surplus not classified as retained earnings. It shall include such items as surplus arising from donations by stockholders of cash and other assets or of the carrier's capital stock; surplus arising from the forgiveness of debt of the carrier by its stockholders; surplus recorded upon the reorganization or recapitalization of the carrier; net credits resulting from acquisition or resale of the carrier's capital stock (see instruction 16); and amounts that become the property of the carrier as a result of the forfeiture by others of deposits on subscriptions to capital stock and installment plan payments on purchases of stock. The following credit items may be included in this account only when approved by the Commission: (1) Surplus resulting from the reduction of the par value, stated value, or recorded value of the carrier's capital stock; and (2) surplus resulting from the revaluation of tangible property or intangible property.

(b) (1) This account shall be charged with net debits resulting from the acquisition or resale of the carrier's capital stock (see instruction 16(d) and (e)), and it may be charged with amortization of discount and expense on capital stock, *provided, however*, that the excess of a debit over the balance carried in this account with respect of the particular class of stock shall be charged to Account 2961—Other Debits to Retained Earnings.

(2) The following items may be charged to this account only when approved by the Commission: (i) Amounts credited to the capital stock account resulting from the issuance of stock dividends (see note A), or to increase the value of nonpar stock without stated value, and (ii) amounts transferred to retained earnings either directly by credits to retained earnings representing gains on transactions in the carrier's own capital stock, or indirectly by charges against capital in excess of par or stated value representing losses, writedowns, chargeoffs, or the distribution of dividends.

(c) This account shall be subdivided to show each source of capital in excess of par or stated value.

NOTE A.—When a capital stock dividend is issued, an amount transferred from retained earnings to permanent capital for the excess of fair value of the additional shares over their par value is includible in this account. (See instruction 16(f).)

2651—Retained Earnings—Appropriated (classes I and II).

This account shall include the accumulated amount of retained earnings which have been appropriated and set aside pursuant to provisions of mortgages, deeds of trust, or other agreements. This account shall also include appropriations for general contingencies, for possible future losses (not in the category of liabilities actually incurred), and other corporate purposes in accordance with sound financial procedures. The account is to be subdivided by classes of appropriations showing the purpose for which each appropriation is made.

2652—Retained Earnings—Unappropriated (classes I and II).

(a) This account shall include the balance of the amounts included in accounts 2911 to 2961, inclusive, either debit or credit, of unappropriated earnings. It shall not include earnings properly includable in Accounts 2711—Sole Proprietorship Capital, 2811—Partnership Capital, or 2641—Other Capital in Excess of Par or Stated Value.

(b) The balances of all retained earnings accounts (2911 to 2961, inclusive) shall be closed to this account at the end of each calendar year.

2661—Treasury Stock (classes I and II).

(a) This account shall include in subdivisions for each class, the par, stated, or proportionate value of capital stock which has been actually issued or assumed by the carrier, and reacquired and is neither retired nor properly includible in sinking or other funds.

(b) This account shall be maintained so as to reflect separately securities pledged and unpledged.

NOTE A.—The accounting for the reacquisition of securities and resale thereof shall be in accordance with instruction 16.

SOLE PROPRIETORS' EQUITY

2711—Sole Proprietorship Capital (classes I and II).

This account shall include the investment of a sole proprietor in an unincorporated carrier.

2721—Drawings (classes I and II).

This account shall include all withdrawals from the business by the proprietor, other than amounts representing salary. Amounts designated as salary of the proprietor, representing fair and reasonable compensation for services performed, shall be charged to 4110/4170—Salaries—Officers, or other appropriate account.

NOTE A.—Income taxes of the proprietor if paid from funds of the carrier shall be charged to this account. (See note under Account 8700/9700—Income Taxes on Ordinary Income.)

2731—Profit and Loss (classes I and II).

At the end of each calendar year the net income or loss for the year as reflected by the income statement shall be transferred to this account. There shall also be entered in this account such items as in corporate organizations are handled through the subdivisions of Account 2652—Retained Earnings—Unappropriated.

PARTNERSHIP EQUITY

2811—Partnership Capital (classes I and II).

This account shall be credited, where the business is conducted by an unincorporated firm, copartnership, or under

any style other than that of an incorporated company or sole proprietorship, with the respective amounts paid into the business by the partners therein.

NOTE A.—Separate accounts shall be kept to show the new equity of each member of the copartnership and the transactions affecting the interest of each such partner. The total of the balances in such accounts shall be shown as one amount in the balance sheet.

2821—Drawings (classes I and II).

This account shall be charged with all withdrawals from the business by each partner, other than amounts representing salary. Amounts designated as salaries of the partners, representing fair and reasonable compensation for services performed, shall be charged to Account 4110/4170—Salaries—Officers, or other appropriate accounts.

NOTE A.—Personal income taxes of the partners, if paid from partnership funds, shall be charged to this account. (See note under Account 8700/9700—Income Taxes on Ordinary Income.)

2831—Profit and Loss (classes I and II).

At the end of each calendar year, the net income or loss for the year as reflected by the income statement shall be transferred to this account. There shall also be entered in this account such items as in corporate organizations are handled through the subdivisions of Account 2652—Retained Earnings—Unappropriated.

RETAINED EARNINGS ACCOUNTS TO BE CLOSED TO ACCOUNT 2652—RETAINED EARNINGS—UNAPPROPRIATED AT THE END OF EACH CALENDAR YEAR

2911—Credit Balance Transferred From Income (classes I and II).

If the income statement for the current calendar year reflects a net credit balance, it shall be brought forward to this account.

2921—Other Credits to Retained Earnings (classes I and II).

(a) This account shall include other credit adjustments, net of assigned income taxes, not provided for elsewhere in this system, but only after such inclusion has been authorized by the Commission.

(b) The records supporting entries in this account shall be so maintained that an analysis thereof may be readily made available.

2931—Debit Balance Transferred From Income (classes I and II).

If the income statement for the current calendar year reflects a net debit balance, it shall be brought forward to this account.

2941—Dividend Appropriations (classes I and II).

(a) This account shall include amounts of dividends declared out of retained earnings on capital stock actually outstanding.

(b) This account shall be subdivided to show separately the dividends on each class of capital stock. If a dividend is not payable in cash, the consideration shall be described in the entry with sufficient particularity that it may be identified.

NOTE A.—Dividend charges shall be restricted to actually outstanding stock and this account shall not include charges for dividends on capital stock issued by the carrier and owned by it, unless the stock is held by trustees in sinking or other funds. (See definition 4 and instruction 16(d).)

2951—Other Appropriations of Retained Earnings (classes I and II).

This account shall include appropriations from retained earnings for sinking funds, and allotments of earnings or transfers of definite amounts from retained earnings to reserves under the terms of mortgages, deeds of trust, or contracts, and other appropriations of retained earnings.

2961—Other Debits to Retained Earnings (classes I and II).

(a) This account shall include: (1) Losses on resale of reacquired capital stock, (2) charges which reduce or write off discount on capital stock issued by the company, and (3) in pooling of equity interests situations, the excess of the value of the surviving company's capital stock over the aggregate total of the capital stock of the separate companies before such merger or consolidation, but only to the extent that capital in excess of par or stated value is not available for such purposes. (See instructions 16(d) and 20(b)(2).)

(b) This account shall include other debit adjustments, net of assigned income taxes, not provided for elsewhere in this system, but only after such inclusion has been authorized by the Commission.

(c) The records supporting entries in this account shall be so maintained that an analysis thereof may be readily made available.

Class I and Class II motor carriers, chart of accounts—Revenue accounts for instruction 27 and 28A carriers

Class II accounts		Class I accounts	
3100	Freight Revenue—Intercity Common Carrier (Classes I and II).	3100	Freight Revenue—Intercity Common Carrier (Classes I and II).
3200	Freight Revenue—Intercity Contract Carrier (Classes I and II).	3200	Freight Revenue—Intercity Contract Carrier (Classes I and II).
3300	Freight Revenue—Local Cartage (Classes I and II).	3300	Freight Revenue—Local Cartage (Classes I and II).
3400	Intercity Transportation for Other Motor Carriers (Classes I and II).	3400	Intercity Transportation for Other Motor Carrier (Classes I and II).
3900	Other Operating Revenue (Classes I and II)	3900	Other Operating Revenue (Classes I and II).

CLASS I AND CLASS II MOTOR CARRIERS, CHART OF ACCOUNTS

MATRIX OF OPERATING EXPENSES FOR INSTRUCTION 27 AND 28A CARRIERS—Continued

	Natural classification	Activities									
		Control	Line-haul	Pickup and delivery	Billing and collecting	Platform	Terminal	Maintenance	Traffic and sales	Insurance and safety	General and administrative
		0	1	2	3	4	5	6	7	8	9
410	Salaries—Officers and Supervisory Personnel	4100									
1	Officers	4110	4111	4112	4113	4114	4115	4116	4117	4118	4119
2	Terminal, Department, and Division Managers	4120	4121	4122	4123	4124	4125	4126	4127	4128	4129
3	Supervisory and Administrative Personnel	4130	4131	4132	4133	4134	4135	4136	4137	4138	4139
420	Salaries and Wages	4200									
1	Clerical and Administrative	4210	4211	4212	4213	4214	4215	4216	4217	4218	4219
2	Drivers and Helpers	4220	4221	4222							
3	Cargo Handlers	4230				4234					
4	Vehicle Repair and Service	4240	4241	4242		4244	4245	4246	4247	4248	4249
5	Owner-operator drivers	4250	4251	4252							
9	Other Labor	4290	4291	4292	4293	4294	4295	4296	4297	4298	4299
430	Miscellaneous Paid Time Off	4300	4301	4302	4303	4304	4305	4306	4307	4308	4309
1	Clerical and Administrative	4310	4311	4312	4313	4314	4315	4316	4317	4318	4319
2	Drivers and Helpers	4320	4321	4322							
3	Cargo Handlers	4330				4334					
4	Vehicle Repair and Service	4340	4341	4342				4346			
5	Owner-operator Drivers	4350	4351	4352							
9	Other Labor	4390	4391	4392	4393	4394	4395	4396	4397	4398	4399
440	Other Fringes	4400	4401	4402	4403	4404	4405	4406	4407	4408	4409
1	Federal Payroll Taxes	4410	4411	4412	4413	4414	4415	4416	4417	4418	4419
2	State Payroll Taxes	4420	4421	4422	4423	4424	4425	4426	4427	4428	4429
3	Workmen's Compensation	4430	4431	4432	4433	4434	4435	4436	4437	4438	4439
4	Group Insurance	4440	4441	4442	4443	4444	4445	4446	4447	4448	4449
5	Pension and Retirement Plans	4450	4451	4452	4453	4454	4455	4456	4457	4458	4459
6	Health, Welfare, and Pensions	4460	4461	4462	4463	4464	4465	4466	4467	4468	4469
9	Other Fringes	4490	4491	4492	4493	4494	4495	4496	4497	4498	4499
450	Operating Supplies and Expenses	4500									
1	Fuel for Motor Vehicles	4510	4511	4512			4515	4516			
2	Oil, Lubricants, and Coolants for Motor Vehicles	4520	4521	4522			4525	4526			
3	Vehicle Parts	4530	4531	4532			4535	4536	4537	4538	4539
4	Vehicle Maintenance/Outside Vendors	4540	4541	4542			4545	4546	4547	4548	4549
5	Tires and Tubes	4550	4551	4552			4555	4556	4557	4558	4559
9	Other Operating Supplies and Expenses	4590	4591	4592		4594	4595	4596			

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

MATRIX OF OPERATING EXPENSES FOR INSTRUCTION 27 AND 28A CARRIERS—Continued

	Natural classification	Activities									
		Control	Line-haul	Pickup and delivery	Billing and collecting	Platform	Terminal	Maintenance	Traffic and sales	Insurance and safety	General and administrative
		0	1	2	3	4	5	6	7	8	9
460	General Supplies and Expenses	4600									
1	Office Supplies	4610	4611	4612	4613	4614	4615	4616	4617	4618	4619
2	Tariffs and Schedules	4620							4627		
3	Advertising	4630							4637		
4	Commission Agent Fees	4640		4642	4643	4644	4645		4647		
5	Solicitation Comm./Outside Fees	4650			4653	4654			4657		
6	Officers' and Supervisory Personnel Expenses	4660	4661	4662	4663	4664	4665	4666	4667	4668	4669
7	Other Employees' Expenses	4670	4671	4672	4673	4674	4675	4676	4677	4678	4679
9	Other General Supplies and Expenses	4690	4691	4692	4693	4694	4695	4696	4697	4698	4699
470	Operating Taxes and Licenses	4700									
1	Gas., Diesel Fuel and Oil Taxes (Federal)	4710	4711	4712			4715	4716			
3	Vehicle License and Registration Fees—Usage (Federal)	4730	4731	4732							
4	Other Taxes (Federal)	4740									4749
5	Real Estate and Personal Property Taxes	4750	4751	4752			4755	4756	4757	4758	4759
6	Gasoline and Diesel Fuel and Oil Taxes (State and Other)	4760	4761	4762			4765	4766			
7	Vehicle License and Registration Fees—Ownership (State and Other)	4770	4771	4772			4775	4776	4777	4778	4779
8	Vehicle License and Registration Fees—Usage (State and Other)	4780	4781	4782			4785	4786	4787	4788	4789
9	Other Taxes—(State and Other)	4790									4799
480	Insurance	4800									
1	PL and PD Insurance	4810	4811	4812						4818	
2	Cargo Loss and Damage Insurance	4820	4821	4822			4825				
3	Fire, Theft, and Collision Insurance	4830	4831	4832						4838	
4	Insurance on Buildings and Structures	4840					4845	4846			4849
9	Other Insurance	4890								4898	
510	Communications and Utilities	5100									
1	Communication Expenses	5110	5111	5112	5113	5114	5115	5116	5117	5118	5119
2	Utilities Expenses	5120	5121	5122	5123	5124	5125	5126	5127	5128	5129
530	Depreciation and Amortization	5300									
1	Buildings and Structures	5310					5315	5316			5319
2	Revenue Equipment	5320	5321	5322							
3	Service Cars and Equipment	5330				5334	5335	5336	5337	5338	5339
4	Shop and Garage Equipment	5340						5348			
5	Furniture and Office Equipment	5350					5355	5356			5359
6	Miscellaneous Equipment	5360	5361	5362	5363	5364	5365	5366	5367	5368	5369
7	Improvements to Leasehold property	5370					5375	5376			5379
8	Undistributed Property	5380									5389
9	Amortization	5390									5399
540	Revenue Equipment Rents and Purchased Transportation	5400									
1	Vehicle Rents with Driver	5410	5411	5412							
2	Vehicle Rents With Driver—Vehicle Portion Only	5420	5421	5422							
3	Vehicle Rents Without Driver	5430	5431	5432							
4	Other Purchased Transportation—Motor Carriers	5440	5441	5442							
5	Other Purchased Transportation—Railroads	5450	5451								
6	Other Purchased Transportation—Water Carriers	5460	5461								
7	Other Purchased Transportation—Airlines and Other	5470	5471	5472							
8	Allowances to Shippers	5480		5482							
9	Equipment Rents—Credit	5490	5491	5492							
550	Building and Office Equipment Rents	5500	5501[1]	5502[1]	5503[1]	5504[1]	5505[1]	5506[1]	5507[1]	5508[1]	5509[1]
1	Building Operating Rents	5510	5511				5515	5516			5519
2	Office Equipment Rents	5520	5521	5522	5523	5524	5525	5526	5527	5528	5529
570	Gain or Loss on Disposition of Operating Assets (Net)	5700									
1	Gains on Disposition of Operating Assets	5710									5719
2	Losses on Disposition of Operating Assets	5720									5729

See footnotes at end of table.

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

MATRIX OF OPERATING EXPENSES—Continued

	Natural classification	Activities									
		Control	Line-haul	Pickup and delivery	Billing and collecting	Platform	Terminal	Maintenance	Traffic and sales	Insurance and safety	General and administrative
		0	1	2	3	4	5	6	7	8	9
390	Miscellaneous Expenses	5900									
1	Joint-Facility Expense—Debit	5910					5915	5916			5919
2	Joint-Facility Expense—Credit	5920					5925	5926			5929
3	Professional Services—Debit	5930									5939
4	Professional Services—Credit	5940									5949
5	Uncollectible Revenue	5950									5959

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

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

CLASS I AND CLASS II MOTOR CARRIERS

REVENUE ACCOUNT EXPLANATIONS

Instruction 27 and 28A Carriers

3100—Freight Revenue—Intercity Common Carrier (classes I and II).

(a) This account shall include all revenue earned by the carrier from the transportation of property in intercity service, including pickup and delivery incident thereto, while operating as a common carrier as defined in section 203(a)(14) of the Interstate Commerce Act. This includes:

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

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

(3) Revenue from the transportation of baggage, express, mail, and newspapers in freight equipment.

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

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

(6) Revenue from reconsigning, stop, and other transit privileges. Fees for handling c.o.d.'s and other collections of money from consignees in connection with freight shipments. Revenue from rigging and other accessorial services incident to the transportation of property by the carrier.

(7) Revenue from furnishing pilot cars with drivers to accompany overwidth and overlength loads.

(8) Demurrage charged shippers for delays in loading revenue equipment.

(9) All other revenues derived from transportation of property in connection with intercity service, when operating as a common carrier.

(b) This account shall be charged with:

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

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

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

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

(5) Payouts of interline divisions.

(c) Records shall be kept so as to segregate revenues for annual report purposes between the various commodity classifications as determined by the operating authority under which the freight was transported in intercity service.

NOTE A.—When a carrier employs vehicles and services of others on a commission or other basis for hauling loads over its routes in intercity service, and the expenses incurred in their operation are borne by the owners of the vehicles, the carrier shall record the freight revenue from such hauls in this account in the same manner as if it owned the vehicles. Amounts paid to the owners of the vehicles as compensation for the hauls shall be debited to the appropriate accounts in the 5400 Series—Revenue Equipment Rents and Purchased Transportation.

NOTE B.—Amounts payable to others for pickup and delivery and local transfer of the carrier's intercity freight under arrangements whereby the agreement for the amount payable is based on other than actual division of tariff rates by participation in the tariffs shall be debited to the appropriate accounts in the 5400 Series—Revenue Equipment Rents and Purchased Transportation.

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

NOTE D.—Revenue from the intercity transportation of property in intrastate commerce, if the service is similar to that of a contract carrier as defined in section 203(a)(15) of the Interstate Commerce Act, shall be included in Account 3200—Freight Revenue—Intercity Contract Carrier.

NOTE E.—Revenue from local transfer service and from pickup and delivery service performed for another carrier shall be included in Account 3300—Freight Revenue—Local Cartage.

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

NOTE G.—Rigging and other accessorial services as used in (a)(6) of this account means unloading and placing of shipments of unusual size or weight necessary to effect transportation of the shipment. Revenues and expenses incident to installation, erection, or dismantling of machines, structures, et cetera, shall be included in Account 8100—Income From Noncarrier Operations (Net) (Class II), and account 8100—Income From Noncarrier Operations (Class I), or 8120—Expenses of Noncarrier Operations (Class I) as appropriate.

3200—Freight Revenue—Intercity Contract Carrier (classes I and II).

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

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

(2) Revenue from the transportation of baggage, express, mail, and newspapers as a contract carrier.

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

(4) Revenue from accessorial services performed under contract or transportation agreement (such as rigging, collections of money, et cetera).

(5) Demurrage charged shippers for delays in loading revenue equipment.

(6) Revenue from furnishing pilot cars with drivers to accompany oversize shipments.

(7) All other revenues derived from transportation of property in intercity service when operating as a contract carrier.

(b) This account shall be charged with:

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

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

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

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

(c) Records shall be kept so as to segregate revenues for annual report purposes between the various commodity classifications as determined by the operating authority under which the freight was transported in intercity service.

NOTE A.—See note A, account 3100.

NOTE B.—Revenue from the intercity transportation of property in intrastate commerce, if the service is similar to that of a common

carrier as defined in section 203(a)(14) of the Interstate Commerce Act, shall be included in Account 3100—Freight Revenue—Intercity Common Carrier.

NOTE C.—Revenue from pickup and delivery and local transfer service performed for another carrier shall be included in Account 3300—Freight Revenue—Local Cartage.

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

3300—Freight Revenue—Local Cartage (classes I and II).

(a) This account shall include revenue earned by common or contract carriers from the transportation of property in local cartage service, such as:

(1) Revenue from pickup and delivery and local transfer services performed for carriers by motor vehicle, railroad, air, water, and express, and for freight forwarders.

(2) Revenue from other local transfer service (including mail).

(3) Fees for handling c.o.d.'s and other accessorial charges (such as rigging, et cetera).

(4) Amounts received from other carriers for spotting their trailers at shippers' platforms.

(5) Demurrage charged shippers for delays in loading revenue vehicles.

(6) Revenue from furnishing pilot cars with drivers to accompany oversize shipments.

(b) This account shall be debited with overcharges resulting from the use of erroneous local rates, weights, classifications, or computations, and uncollected earnings of freight damage or destroyed in transit, or short and lost freight.

NOTE A.—When a carrier employes vehicles and services of others on a commission or other basis for hauling loads in its local cartage service and the expense incurred in their operation are borne by the owners of the vehicles, the carrier shall record the freight revenue from such hauls in this account in the same manner as if it owned the vehicles. Amounts paid to the owners of the vehicles as compensation for the hauls shall be debited to the appropriate accounts in the 5400 Series—Revenue Equipment Rents and Purchased Transportation.

NOTE B.—Revenue earned by the carrier from pickup and delivery service incident to its transportation of property in intercity service shall be included in accounts 3100 and 3200, as appropriate.

NOTE C.—Local service, for the purpose of accounting and of compiling statistical data, means transportation performed within a municipality and its commercial zone. Local service does not include revenue from freight carried under tariffs covering areas beyond the local area.

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

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

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

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

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

NOTE A.—Revenue received from the lease of revenue vehicles to other carriers without drivers or from the lease of revenue vehicles with drivers, when the drivers are paid directly by the lessee, shall be included in Account 5490—Equipment Rents—Credit (classes I and II).

3900—Other Operating Revenue (classes I and II).

This account shall include revenues not provided for in accounts 3100, 3200, 3300, or 3400, derived from the operation of carrier operating property, such as:

(a) Accommodation services, such as preparation of automobiles, for delivery by attaching bumpers, et cetera.

(b) Advertising matter displayed in or on structures and vehicles.

(c) Amounts received from an insurance company or others for the "loss of use" of a vehicle damaged in an accident.

(d) Commissions for brokerage service.

(e) Commissions for making payroll deductions.

(f) Commissions for collecting freight charges for other carriers.

(g) Garnishment fees.

(h) Lockers, weighing and vending machines, and similar devices.

(i) Operation of lunch rooms, restaurants, et cetera.

(j) Parking and storage of vehicles.

(k) Payments by the customer for additional insurance at his request.

(l) Privilege of installing and operating commercial and coin box telephones.

(m) Privilege of operating lunch counters, newsstands, and soda fountains.

(n) Profit on sales of material and supplies, and on shop work and services to others.

(o) Receipts from other carriers for handling telephone calls in connection with orders.

(p) Snowplow work.

(q) Storage of freight in excess of free time provided in tariffs.

(r) Various other miscellaneous revenues incident to motor carrier operations.

CLASS I AND CLASS II MOTOR CARRIERS

OPERATING EXPENSE ACCOUNT EXPLANATIONS

Instruction 27 and 28A Carriers

4100—Salaries—Officers and Supervisory Personnel.

This account may be used as a control account for all accounts in the 4100 series.

4110—Salaries—Officers.

This account group includes the salaries, bonuses, and sickness, holiday, and vacation pay of officers engaged in administrative functions of the company. The total of such amounts may be included in this control account. Its components shall be distributed to the following accounts in accordance with Instructions 11 and 27 or 28:

4111—Salaries—Officers—Line-Haul.
4112—Salaries—Officers—Pickup and Delivery.
4113—Salaries—Officers—Billing and Collecting.
4114—Salaries—Officers—Platform.
4115—Salaries—Officers—Terminal (see note A, below).
4116—Salaries—Officers—Maintenance.
4117—Salaries—Officers—Traffic and Sales.
4118—Salaries—Officers—Insurance and Safety.
4119—Salaries—Officers—General and Administrative (see note B, below).

NOTE A.—The salary of individual terminal managers shall be included in Account 4120—Salaries, Terminal, Department, and Division Managers.

NOTE B.—Account 4119 shall ordinarily include the pay of the following:

Chairman of the board.
President.
Vice president.
Treasurer.
Controller.
General counsel.
General secretary.
General auditor.
General manager.
Sole proprietor.
Partners in charge of administration.

If the major duty of any of these officers relates to the activities included in accounts 4111 through 4118 above, however, the pay of such officer should be charged to these accounts, in accordance with instruction 11.

4120—Salaries—Terminal, Department, and Division Managers.

This account group includes the salaries, bonuses, and sickness, holiday, and vacation pay of terminal, department, and division managers who are directly in charge of the activities of the company. The total of such amounts may be included in this control account (for class II carriers see note A, below). Its components shall be distributed to the following accounts in accordance with instructions 11 and 27 or 28:

4121—Salaries—Department Managers—Line-Haul.
4122—Salaries—Terminal and Department Managers—Pick-up and Delivery.
4123—Salaries—Terminal and Department Managers—Billing and Collecting.
4124—Salaries—Terminal and Department Managers—Platform.
4125—Salaries—Terminal Managers.
4126—Salaries—Department Managers—Maintenance.
4127—Salaries—Department and Division Managers—Traffic and Sales.
4128—Salaries—Department and Division Managers—Insurance and Safety.
4129—Salaries—Department and Division Managers—General and Administrative.

NOTE A.—Class II carriers shall include the amounts described in this account group in Account 4110—Salaries—Officers.

4130—Salaries—Supervisory and Administrative Personnel.

This account group includes the salaries, bonuses, and sickness, holiday, and vacation pay of supervisory and administrative personnel.

ITEMS (SEE INSTRUCTION 6)

Attorneys.
Chief accountants.
Dispatchers.
Employees taking orders and making up load sheets.
Foremen (other than working foremen).
Office managers.
Platform superintendents.
Purchasing agents.
Salesmen.

The total of such amounts may be included in this control account. Its components shall be distributed to the following accounts in accordance with instructions 11 and 27 or 28:

4131—Salaries—Supervisory Personnel—Line-Haul.
4132—Salaries—Supervisory Personnel—Pick-up and Delivery.
4133—Salaries—Supervisory Personnel—Billing and Collecting.
4134—Salaries—Supervisory Personnel—Platform (see note A, below).
4135—Salaries—Supervisory and Administrative Personnel (terminal).
4136—Salaries—Supervisory Personnel—Maintenance.
4137—Salaries—Supervisory and Administrative Personnel—Traffic and Sales.
4138—Salaries—Supervisory and Administrative Personnel—Insurance and Safety.
4139—Salaries—Supervisory and Administrative Personnel—General and Administrative.

NOTE A.—The salaries and wages of working foremen engaged in the platform activity shall be included in account 4230—Cargo handlers.

NOTE B.—Class II carriers shall include the amounts described in this account group in account 4110—Salaries—Officers.

4200—Salaries and Wages.

This account may be used as a control account for all accounts in the 4200 series.

4210—Salaries and Wages—Clerical and Administrative.

This account group includes the salaries, wages, bonuses, and other direct compensation (including overtime premium) of employees performing clerical and administrative functions.

ITEMS (SEE INSTRUCTION 6)

Accounting clerks.
Billing clerks.
Bookkeepers.
Credit clerks.
Estimators.
File clerks.
Information clerks.
Inspectors.
Insurance clerks.
Keypunch operators.
Machine operators.
Manifest clerks.
Operators of two-way radios.
Over, short, and damage clerks.
Programers.
Rating clerks.
Secretaries.
Shop and garage clerks.
Stenographers.
Tariff clerks.
Telephone operators.
Timekeepers.
Typists.

The total of these amounts may be included in this control account. Its components shall be distributed to the following accounts in accordance with instructions 11 and 27 or 28:

4211—Salaries and Wages—Clerical and Administrative—Line Haul.
4212—Salaries and Wages—Clerical and Administrative—Pickup and Delivery.
4213—Salaries and Wages—Clerical and Administrative—Billing and Collecting.
4214—Salaries and Wages—Clerical and Administrative—Platform.
4215—Salaries and Wages—Clerical and Administrative—Terminal.
4216—Salaries and Wages—Clerical and Administrative—Maintenance.
4217—Salaries and Wages—Clerical and Administrative—Traffic and Sales.
4218—Salaries and Wages—Clerical and Administrative—Insurance and Safety.
4219—Salaries and Wages—Clerical and Administrative—General and Administrative.

4220—Salaries and Wages—Drivers and Helpers.

This account group includes the wages and bonuses and other direct compensation (including overtime premium and layover pay) paid to employees engaged as drivers of or helpers on revenue equipment. The total of such amounts may be included in this control account. Its components shall be distributed to the following accounts in accordance with instructions 11 and 27 or 28:

4221—Salaries and wages—drivers and helpers—line haul.
4222—Salaries and wages—drivers and helpers—pickup and delivery.

NOTE A: The pay of drivers and helpers while engaged in loading or unloading vehicles at the carrier's terminal shall be charged to Account 4230—Salaries and Wages—Cargo Handlers, in accordance with instruction 27 or 28.

4230—Salaries and Wages—Cargo Handlers.

This group of accounts includes the wages and bonuses, and other direct compensation (including overtime premium) of employees engaged in loading, unloading, and platform handling of freight at the carrier's terminals.

ITEMS (SEE INSTRUCTION 6)

Checkers.
Casual labor used on the terminal platform.
Inspectors.
Loaders.
Stackers.
Working foremen.

The amount in this account is chargeable to 4234—Salaries and Wages—Cargo Handlers—platform (see instruction 27 or 28).

4240—Salaries and Wages—Vehicle Repair and Service.

This account group includes the salaries, wages, bonuses, and other direct compensation (including overtime premium) of employees engaged in repairing and servicing vehicles owned, rented, or leased by the carrier.

(ITEMS SEE INSTRUCTION 6)

Battery men.
Carpenters.
Electricians and radio maintenance men.
Gasoline and oil attendants.
Machinists.
Mechanics.
Metal workers.
Painters.
Washers and cleaners.
Working foremen.

The total of such amounts may be included in this control account. Its components shall be distributed to the following accounts in accordance with instructions 11 and 27:

4241—Salaries and Wages—Vehicle Repair and Service—Line-Haul (see notes A and B, below).
4242—Salaries and Wages—Vehicle Repair and Service—Pickup and Delivery (see notes A and B, below).
4244—Salaries and Wages—Vehicle Repair and Service—Platform (see note C, below).
4245—Salaries and Wages—Vehicle Repair and Service—Terminal (see note C, below).
4246—Salaries and Wages—Vehicle Repair and Service—Maintenance (see note C, below).
4247—Salaries and Wages—Vehicle Repair and Service—Traffic and Sales (see note C, below).
4248—Salaries and Wages—Vehicle Repair and Service—Insurance and Safety (see note C, below).
4249—Salaries and Wages—Vehicle Repair and Service—General and Administrative (see note C, below).

NOTE A.—Carriers designated in instruction 32 shall further subdivide these accounts by type of equipment.

NOTE B.—The pay of employees engaged in repairing and servicing revenue equipment shall be included in these accounts in accordance with instruction 27 or 28.

NOTE C.—The pay of employees engaged in repairing and servicing service vehicles shall be included in these accounts. The predominant use of the service vehicle shall be used in determining the activity to be charged. (See instruction 27 or 28.)

4250—Salaries and Wages—Owner-Operator Drivers.

This account group includes the salaries, wages, bonuses, and other direct compensation (including overtime premium and layover pay) of owner-operator drivers operating vehicles rented or leased by the carrier under the conditions described in note A below.

The total of such amounts may be included in this control account. Its components shall be distributed to the following accounts in accordance with instruction 27 or 28:

4251—Salaries and Wages—Owner-Operator Drivers—Line Haul.
4252—Salaries and Wages—Owner-Operator Drivers—Pickup and Delivery.

NOTE A.—If the arrangement under which vehicles with drivers are furnished to the carrier provides that the wages of the drivers shall be paid separately by the reporting carrier, and included on its payroll, such wages shall be included here, and the vehicle portion of the rental shall be included in Account 5420—Revenue Equipment Rents—With Driver, Vehicle Portion Only. If the wages of the driver are paid by the leasing company, the entire cost of renting the vehicle (including driver compensation paid by the lessor) shall be included in Account 5410—Vehicle Rents With Driver.

4290—Salaries and Wages—Other Labor.

This account group includes the salaries, wages, bonuses, and other direct compensation (including overtime pre-

mium) of employees of the carrier not included elsewhere.

ITEMS (SEE INSTRUCTION 6)

Cleaners.
Electricians and radio maintenance men (for communication equipment on fixed property).
Guards (if carrier employees).
Helpers.
Janitors.
Operators of wreckers or tow trucks.
Repairmen, general.
Stockroom employees.
Switchers.
Watchmen.
Yardmen.

The total of such amounts may be included in this control account. Its components shall be distributed to the following accounts in accordance with instructions 11 and 27 or 28:

4291—Salaries and Wages—Other Labor—Line Haul.
4292—Salaries and Wages—Other Labor—Pickup and Delivery.
4293—Salaries and Wages—Other Labor—Billing and Collecting.
4294—Salaries and Wages—Other Labor—Platform.
4295—Salaries and Wages—Other Labor—Terminal.
4296—Salaries and Wages—Other Labor—Maintenance.
4297—Salaries and Wages—Other Labor—Traffic and Sales.
4298—Salaries and Wages—Other Labor—Insurance and Safety.
4299—Salaries and Wages—Other Labor—General and Administrative.

4300—Miscellaneous Paid Time Off.

This account may be used as a control account for all accounts in the 4300 series.

ITEMS (SEE INSTRUCTION 6)

Attendance at union meetings during working hours.
Birthday pay.
Compensatory time off.
Funeral or bereavement pay.
Sickness, holiday, and vacation pay.
Voluntary payments to employees in lieu of salaries and wages lost, while on strike.
Other similar payments.

Miscellaneous paid time off expense shall be distributed to the following accounts in accordance with instructions 27 and 28.

4301—Miscellaneous Paid Time Off—Line Haul.
4302—Miscellaneous Paid Time Off—Pickup and Delivery.
4303—Miscellaneous Paid Time Off—Billing and Collecting.
4304—Miscellaneous Paid Time Off—Platform.
4305—Miscellaneous Paid Time Off—Terminal.
4306—Miscellaneous Paid Time Off—Maintenance.
4307—Miscellaneous Paid Time Off—Traffic and Sales.
4308—Miscellaneous Paid Time Off—Insurance and Safety.
4309—Miscellaneous Paid Time Off—General and Administrative.

4310—Miscellaneous Paid Time Off—Clerical and Administrative.

This account group includes the total miscellaneous paid time off expense for clerical and administrative employees whose salaries and wages are included in account 4210. Such miscellaneous paid time off expense shall be distributed to the following accounts in accordance with instructions 27, 28, and 29.

4311—Miscellaneous Paid Time Off—Clerical and Administrative—Line haul.
4312—Miscellaneous Paid Time Off—Clerical and Administrative—Pickup and Delivery.
4313—Miscellaneous Paid Time Off—Clerical and Administrative—Billing and Collecting.
4314—Miscellaneous Paid Time Off—Clerical and Administrative—Platform.
4315—Miscellaneous Paid Time Off—Clerical and Administrative—Terminal.
4316—Miscellaneous Paid Time Off—Clerical and Administrative—Maintenance.
4317—Miscellaneous Paid Time Off—Clerical and Administrative—Traffic and Sales.
4318—Miscellaneous Paid Time Off—Clerical and Administrative—Insurance and Safety.
4319—Miscellaneous Paid Time Off—Clerical and Administrative—General and Administrative.

NOTE A.—For an illustrative item list, see Account 4300—Miscellaneous Paid Time Off.

4320—Miscellaneous Paid Time Off—Drivers and Helpers.

This account group includes the total miscellaneous paid time off expense of drivers and helpers whose salaries and wages are included in account 4220. Such miscellaneous paid time off expense shall be distributed to the following accounts in accordance with instructions 27, 28, and 29:

4321—Miscellaneous Paid Time Off—Drivers and Helpers—Line Haul.
4322—Miscellaneous Paid Time Off—Drivers and Helpers—Pickup and Delivery.

NOTE A.—For an illustrative item list, see Account 4300—Miscellaneous Paid Time Off.

4330—Miscellaneous Paid Time Off—Cargo Handlers.

This account group includes the total miscellaneous paid time off expenses for cargo handlers whose salaries and wages are included in account 4230. The amount in control account 4330 is chargeable to 4334—Miscellaneous Paid Time Off—Cargo Handlers—Platform, in accordance with instructions 27, 28, and 29. For an illustrative item list, see Account 4300—Miscellaneous Paid Time Off.

4340—Miscellaneous Paid Time Off—Vehicle Repair and Service.

This account group includes the total miscellaneous paid time off expense for vehicle repair and service employees whose salaries and wages are included in account 4240. Such miscellaneous paid time off expense shall be distributed to the following accounts in accordance with instructions 27, 28, and 29. (See note A below.) For an illustrative item list, see Account 4300—Miscellaneous Paid Time Off:

4341—Miscellaneous Paid Time Off—Vehicle Repair and Service—Line Haul.
4342—Miscellaneous Paid Time Off—Vehicle Repair and Service—Pickup and Delivery.
4346—Miscellaneous Paid Time Off—Vehicle Repair and Service—Maintenance.

NOTE A.—The portion of miscellaneous paid time off expense directly attributable to repair of revenue vehicles shall be allocated to accounts 4341 and 4342 in accordance with instruction 27 or 28. The balance of the miscellaneous paid time off is chargeable to Account 4346

4350—Miscellaneous Paid Time Off—Owner-Operator Drivers.

This account group includes the total miscellaneous paid time off expense for owner-operator drivers, whose salaries and wages are included in Account 4250—Salaries and Wages—Owner-Operator Drivers. Such miscellaneous paid time off expense shall be distributed to the following accounts in accordance with instructions 27, 28, and 29.

4351—Miscellaneous Paid Time Off—Owner-Operator Drivers—Line-Haul.
4352—Miscellaneous Paid Time Off—Owner-Operator Drivers—Pickup and Delivery.

4390—Miscellaneous Paid Time Off—Other Labor.

This account group includes the total miscellaneous paid time off expense for employees whose salaries and wages are included in account 4290. Such miscellaneous paid time off expense shall be distributed to the following accounts in accordance with instructions 27, 28, and 29.

4391—Miscellaneous Paid Time Off—Other Labor—Line Haul.
4392—Miscellaneous Paid Time Off—Other Labor—Pickup and Delivery.
4393—Miscellaneous Paid Time Off—Other Labor—Billing and Collecting.
4394—Miscellaneous Paid Time Off—Other Labor—Platform.
4395—Miscellaneous Paid Time Off—Other Labor—Terminal.
4396—Miscellaneous Paid Time Off—Other Labor—Maintenance.
4397—Miscellaneous Paid Time Off—Other Labor—Traffic and Sales.
4398—Miscellaneous Paid Time Off—Other Labor—Insurance and Safety.
4399—Miscellaneous Paid Time Off—Other Labor—General and Administrative.

NOTE A.—For an illustrative item list, see Account 4300—Miscellaneous Paid Time Off.

4400—Other Fringes.

This account shall be used as a control account for all accounts in the 4400 series. Amounts in this account shall be distributed to the following accounts in accordance with instructions 27, 28, and 29.

4401—Other Fringes—Line Haul.
4402—Other Fringes—Pickup and Delivery.
4403—Other Fringes—Billing and Collecting.
4404—Other Fringes—Platform.
4405—Other Fringes—Terminal.
4406—Other Fringes—Maintenance.
4407—Other Fringes—Traffic and Sales.
4408—Other Fringes—Insurance and Safety.
4409—Other Fringes—General and Administrative.

NOTE A.—Carriers may (1) distribute each natural classification within account series 4400 to the appropriate activity or (2) they may be accumulated in the appropriate accounts as described in the account explanations and distributed to activities in accordance with Instruction 29(c). If method (1) is used carriers are not required to maintain or distribute this control account.

4410—Federal Payroll Taxes.

This account includes the carrier's portion of Federal Insurance Contributions Act (FICA) and unemployment taxes. The amount in this account shall be distributed to the following accounts in accordance with instruction 29(c).

4411—Federal Payroll Taxes—Line Haul.
4412—Federal Payroll Taxes—Pickup and Delivery.
4413—Federal Payroll Taxes—Billing and Collecting.
4414—Federal Payroll Taxes—Platform.
4415—Federal Payroll Taxes—Terminal.
4416—Federal Payroll Taxes—Maintenance.
4417—Federal Payroll Taxes—Traffic and Sales.
4418—Federal Payroll Taxes—Insurance and Safety.
4419—Federal Payroll Taxes—General and Administrative.

4420—State Payroll Taxes.

This account includes the carrier's portion of State unemployment taxes. The amount in this account shall be distributed to the following accounts in accordance with instruction 29(c).

4421—State Payroll Taxes—Line Haul.
4422—State Payroll Taxes—Pickup and Delivery.
4423—State Payroll Taxes—Billing and Collecting.
4424—State Payroll Taxes—Platform
4425—State Payroll Taxes—Terminal.
4426—State Payroll Taxes—Maintenance.
4427—State Payroll Taxes—Traffic and Sales.
4428—State Payroll Taxes—Insurance and Safety.
4429—State Payroll Taxes—General and Administrative.

4430—Workmen's Compensation.

This account group includes the net cost (premium less dividends and refunds) of insurance required to provide for workmen's compensation or similar employee protection in connection with motor carrier operations, whether such insurance is provided by means of premiums payable to Government agencies, or commercial insurance companies. (See instruction 22(a).)

This account group shall also be charged each month, and Account 2130—Other Current and Accrued Liabilities (class II) or Account 2172—Personal Injuries, Property Damage Claims, and Workmen's Compensation Claims (estimated liabilities; accrued) (class I), shall be credited with amounts sufficient to meet the probable liability not covered by outside insurance on account of claims for injuries to and deaths of employees arising under workmen's compensation and employer's liability acts. (See instruction 22(a) and (c). The amount in this account shall be distributed to the following accounts in accordance with instruction 29(c):

4431—Workmen's Compensation—Lne Haul.
4432—Workmen's Compensation — Pickup and Delivery.
4433—Workmen's Compensation — Billing and Collecting.
4434—Workmen's Compensation—Platform.
4435—Workmen's Compensation—Terminal.
4436—Workmen's Compensation — Maintenance.
4437—Workmen's Compensation—Traffic and Sales.
4438—Workmen's Compensation—Insurance and Safety.
4439—Workmen's Compensation — General and Administrative.

4440—Group Insurance.

This account group includes the net payments (premiums less dividends or refunds) made by the carrier on behalf of its employees for group insurance. This insurance shall include life, accident, and health, and any other group coverage provided by the carrier. The amount in this account shall be distributed to the following accounts in accordance with instruction 29(c). (For class II carriers, see Note A.)

4441—Group Insurance—Line Haul.
4442—Group Insurance—Pickup and Delivery.
4443—Group Insurance—Billing and Collecting.
4444—Group Insurance—Platform.
4445—Group Insurance—Terminal.
4446—Group Insurance—Maintenance.
4447—Group Insurance—Traffic and Sales.
4448—Group Insurance — Insurance and Safety.
4449—Group Insurance—General and Administrative.

NOTE A.—Class II carriers shall use account 4490 to record group insurance expense.

NOTE B.—Life insurance carried on officers where the corporation is the beneficiary, shall be included in Account 8400—Other Non-operating Income (net), for Class II Carriers, or Account 8423—Life Insurance Premiums for Class I Carriers.

NOTE C.—Dividends received from insurance companies on group policies shall be credited to this account. When employees pay part of the premiums, but the carrier retains dividends received, the full amount of the dividends is includible in the account.

4450—Pension and Retirement Plans.

This account group includes the net payments (premiums or contributions less dividends or refunds) made by, the carrier to trustees or commercial insurance companies on behalf of its employees for pensions or retirement plans. This account group shall also include payments made to retired employees for pension or retirement. (Class II carriers shall use account 4490 to record such pension and retirement plan expense.) The amount in this account shall be distributed to the following accounts in accordance with instruction 29(c):

4451—Pension and Retirement Plans—Line Haul.
4452—Pension and Retirement Plans—Pickup and Delivery.
4453—Pension and Retirement Plans—Billing and Collecting.
4454—Pension and Retirement Plans—Platform.
4455—Pension and Retirement Plans—Terminal.
4456—Pension and Retirement Plans—Maintenance.
4457—Pension and Retirement Plans—Traffic and Sales.
4458—Pension and Retirement Plans—Insurance and Safety.
4459—Pension and Retirement Plans—General and Administrative.

4460—Health, Welfare, and Pensions.

This account group includes amounts paid by the carrier to health, welfare, or pension plans under agreements with employee unions or other established plans. (Class II carriers shall use account 4490 to record such health, welfare, and pension expense.) The amount in this account shall be distributed to the following accounts in accordance with instruction 29(c):

4461—Health, Welfare, and Pensions—Line Haul.
4462—Health, Welfare, and Pensions—Pickup and Delivery.
4463—Health, Welfare, and Pensions—Billing and Collecting.
4464—Health, Welfare, and Pensions—Platform.
4465—Health, Welfare, and Pensions—Terminal.
4466—Health, Welfare, and Pensions—Maintenance.
4467—Health, Welfare, and Pensions—Traffic and Sales.
4468—Health, Welfare, and Pensions—Insurance and Safety.
4469—Health, Welfare, and Pensions—General and Administrative.

4490—Other Fringes.

This account group includes amounts paid by the carrier for payroll related fringe benefits not included elsewhere. The amount in this account shall be distributed to the following accounts in accordance with instruction 29(c):

4491—Other Fringes—Line Haul.
4492—Other Fringes—Pickup and Delivery.
4493—Other Fringes—Billing and Collecting.
4494—Other Fringes—Platform.
4495—Other Fringes—Terminal.
4496—Other Fringes—Maintenance.
4497—Other Fringes—Traffic and Sales.
4498—Other Fringes—Insurance and Safety.
4499—Other Fringes—General and Administrative.

4500—Operating Supplies and Expenses.

This account may be used as a control account for all accounts in the 4500 series.

4510—Fuel for Motor Vehicles.

This account group includes the cost of gasoline, propane, diesel fuel, and any other fuel (e.g., electricity for charging batteries in electrically driven vans) used by revenue vehicles, and service vehicles of the terminal or maintenance activities. This account group also includes transportation charges payable to others for gasoline, propane, diesel fuels, and other fuels for such vehicles. The total of such amounts may be included in this control account. Its components shall be distributed to the following accounts in accordance with instruction 27 or 28:

4511—Fuel for Motor Vehicles—Line Haul (see notes A, D, and E).
4512—Fuel for Motor Vehicles—Pickup and Delivery (see notes A, D, and E).
4515—Fuel for Motor Vehicles—Terminal (see notes B, C, and E).
4516—Fuel for Motor Vehicles—Maintenance (see notes B, C, and E).

NOTE A.—The cost of gasoline, diesel fuel, and other fuels consumed by revenue vehicles shall be distributed to these accounts in accordance with the designation of the primary use of the vehicle (see instruction 27 or 28).

NOTE B.—The cost of gasoline, diesel fuel, and other fuels consumed by service vehicles of the terminal or maintenance activities shall be distributed to accounts 4515 or 4516

in accordance with the designation of the primary use of the vehicle (see instruction 27).

NOTE C.—The cost of gasoline, diesel fuel, and other fuels (including taxes related thereto) for other service type vehicles, including automobiles, shall be included in accounts 4660 and 4670 for class I carriers or account 4690 for class II carriers.

NOTE D.—Carriers designated in instruction 32 shall further subdivide these accounts by type of equipment.

NOTE E.—Taxes, excluding State, county, and municipal sales taxes, on gasoline, diesel fuel, or other fuels, except as set out in note C above, shall be charged to Account 4710—Gasoline, Diesel Fuel and Oil Taxes (Federal), or 4760—Gasoline, Diesel Fuel and Oil Taxes (State and other), as appropriate.

NOTE F.—The cost of fuel lost as a result of a leakage from a carrier's storage tank is includible in this account.

4520—Oil, Lubricants, and Coolants for Motor Vehicles.

This account group includes the cost of motor oil, grease and other lubricants, and coolants (including coolants for special refrigerated units) used by by vehicles. This account group also includes transportation charges payable to others for motor oil, other lubricants, and coolants.

The total of such amounts may be included in this control account. Its components shall be distributed to the following accounts in accordance with instruction 27 or 28:

4521—Oil, Lubricants, and Coolants for Motor Vehicles—Line Haul (see notes A, C, and D).
4522—Oil, Lubricants, and Coolants for Motor Vehicles—Pickup and Delivery (see notes A, C, and D).
4525—Oil, Lubricants, and Coolants for Motor Vehicles—Terminal (see notes B and C).
4526—Oil, Lubricants, and Coolants for Motor Vehicles—Maintenance (see notes B and C).

NOTE A.—The cost of grease, oil, other lubricants, and coolants consumed by revenue vehicles shall be distributed to these accounts in accordance with the designation of the primary use of the vehicle (see instruction 27 or 28).

NOTE B.—The cost of motor oil, grease, other lubricants, and coolants consumed by service vehicles shall be charged to this account.

NOTE C.—Taxes, except State, county, and municipal sales taxes, on motor oil shall be charged to Account 4710—Gasoline, Diesel Fuel, and Oil Taxes (Federal) or 4760—Gasoline, Diesel Fuel, and Oil Taxes (State and other), as appropriate.

NOTE D.—Carriers designated in instruction 32 shall further subdivide these accounts by type of equipment.

NOTE E.—Class II carriers shall use account 4510 to record the cost of oil, lubricants, and coolants for motor vehicles.

4530—Vehicle Parts.

This account group includes the cost of vehicle parts used in repairing the carriers' vehicles.

ITEMS (SEE INSTRUCTION 6)

Accessories installed on operating vehicles, when replacing original items.
Diesel oil filters.
Flares.
Fuses.
Light casings.
Marker light replacements.
Oil filter packs.
Parts for communication equipment repair installed in vehicles.
Parts for refrigeration units installed on vehicles.
Reflectors.
Replacement costs (net), of engines (see account 1221, paragraph C).
Torches.

The total of such amounts may be included in this control account. Its components shall be distributed to the following accounts in accordance with instruction 27 or 28:

4531—Vehicle Parts—Line Haul (see note A).
4532—Vehicle Parts—Pickup and Delivery (see note A).
4535—Vehicle Parts—Terminal.
4536—Vehicle Parts—Maintenance.
4537—Vehicle Parts—Traffic and Sales.
4538—Vehicle Parts—Insurance and Safety.
4539—Vehicle Parts—General and Administrative.

NOTE A.—Carriers designated in instruction 32 shall further subdivide these accounts by type of equipment.

NOTE B.—Items which have a short life and small cost shall be charged to this account, instead of being charged to Account 1151—Materials and Supplies.

4540—Vehicle Maintenance by Outside Vendors.

This account group includes the cost of maintaining the carrier's vehicles, including inspection to determine the need of repairs when the maintenance is performed by public shops and garages.

The total of such amounts may be included in this control account. Its components shall be distributed to the following accounts in accordance with instruction 27 or 28:

4541—Vehicle Maintenance by Outside Vendors—Line Haul (see note A).
4542—Vehicle Maintenance by Outside Vendors—Pickup and Delivery (see note A).
4545—Vehicle Maintenance by Outside Vendors—Terminal.
4546—Vehicle Maintenance by Outside Vendors—Maintenance.
4547—Vehicle Maintenance by Outside Vendors—Traffic and Sales.
4548—Vehicle Maintenance by Outside Vendors—Insurance and Safety.
4549—Vehicle Maintenance by Outside Vendors—General and Administrative.

NOTE A.—Carriers designated in instruction 32 shall further subdivide these accounts by type of equipment.

NOTE B.—Vehicle repairs performed by outside shops and garages, charged to this account group shall include any State and local sales, use, and service taxes.

NOTE C.—Class II carriers shall use account 4530 to record cost of vehicle maintenance by outside vendors.

4550—Tires and Tubes.

This account group includes the cost, including taxes, of tires and tubes applied to the carrier's vehicles. The cost of tires and tubes may be charged directly to this account or included in Account 1140—Prepayments (class II) or Account 1146—Prepaid Tires and Tubes (class I) and charged off to this account in appropriate monthly installments.

The total of such amounts may be included in this control account. Its components shall be distributed to the following accounts in accordance with instruction 27 or 28:

4551—Tires and Tubes—Line Haul (see note A).
4552—Tires and Tubes—Pickup and Delivery (see note A).
4555—Tires and Tubes—Terminal.
4556—Tires and Tubes—Maintenance.
4557—Tires and Tubes—Traffic and Sales.
4558—Tires and Tubes—Insurance and Safety.
4559—Tires and Tubes—General and Administrative.

NOTE A.—Carriers designated in instruction 32 shall further subdivide these accounts by type of equipment.

NOTE B.—When a carrier contracts to use tires at a monthly rental based on miles run or some similar method of computing the charge, the cost of such tire service, including abused tires, shall be included in this account.

NOTE C.—The cost of unapplied tires and tubes held in stock, shall be charged to Account 1151—Materials and Supplies.

NOTE D.—Fully expensed tires and tubes that are transferred from line-haul vehicles to pickup and delivery vehicles shall be accounted for by crediting account 4551 and charging account 4552, for the estimated value at the time of transfer.

NOTE E.—Recoveries from insurance companies as reimbursement for the loss of tires and tubes included in this account, the proceeds of 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.)

4590—Other Operating Supplies and Expenses.

This account shall include the cost of other operating supplies, used in connection with operating vehicles and terminals, and related expenses not provided for in the foregoing accounts.

ITEMS (SEE INSTRUCTION 6)

Alarm systems, rented for owned or rented vehicles.
Antifreeze.
Brake fluid.
Calibrations (measurement) of tank trucks and trailers used in revenue service (initial calibration, however, is includible in the cost of the vehicle).
Cleaning expenses of the interior of revenue vehicles after particular shipments, such as: liquid products in tank trucks, livestock, and commodities which are transported in bulk.
Cleaning supplies and solvents.
Demurrage, wharfage, and similar expenses when not recollectible from customers.
Drivers' sleeping-room rents at a terminal point (collections from owner-operators for the use of such rooms shall be credited to this account).
Expenses incurred in deadheading intercity drivers and helpers.
Hand tools.
Improvements to terminal property leased for less than 1 year.
Inspection costs of operating property by State inspection bureaus.
Lift trucks, cranes, et cetera, rented with or without drivers.

Maintenance cost (other than payroll) of grounds, including fences, shrubbery, driveways, sidewalks, sewers, et cetera, for shops, garages, terminals, and other transportation structures.
Operating cost of, or amounts paid others for, service equipment used to raise dropped trailers, tow trucks, et cetera, which have been damaged in accidents.
Operating and maintenance costs of signs designating a terminal building (see also accounts 4630 and 4690.
Parking and storage fees paid for daily and overnight parking of revenue vehicles.
Pilot cars rented with or without drivers.
Repair and operating costs for communication equipment (including towers and antennae) not installed in vehicles.
Shock absorber oil.
Tarpaulins, cables, and other rigging devices.
Temporary storage charges for cargo occasioned by breakdowns, accident, or other causes while being transported in the carrier's revenue vehicle.
Tolls for bridges, tunnels, highways, and ferries, of revenue vehicles and service vehicles of the terminal and maintenance activities (see, however, accounts 4660 and 4670).

The total of such amounts may be included in this control account. Its components shall be distributed to the following accounts in accordance with instruction 27 or 28:

4591—Other Operating Supplies and Expenses—Line Haul (see note A).
4592—Other Operating Supplies and Expenses—Pickup and Delivery (see note A).
4594—Other Operating Supplies and Expenses—Platform.
4595—Other Operating Supplies and Expenses—Terminals.
4596—Other Operating Supplies and Expenses—Maintenance (see note B).

NOTE A.—The cost of operating supplies including cooling supplies consumed by revenue vehicles shall be distributed to these accounts in accordance with the designation of the primary use of the vehicle (see instruction 27).

NOTE B.—The cost of operating supplies consumed by service vehicles shall be charged to this account.

NOTE C.—The cost of tolls included in this account, when coupon books are purchased, shall reflect the cost of these books which are issued only. Coupon books not yet issued shall be recorded as prepayment (see account 1147). Tolls for service vehicles, which are not included in the terminal or maintenance activities and personal vehicles used in carrier operations are chargeable similarly to accounts 4660 and 4670.

4600—General Supplies and Expenses.

This account may be used as a control account for all accounts in the 4600 series.

4610—Office Supplies.

This account group includes the cost of supplies used in connection with the administration of carrier activities.

ITEMS (SEE INSTRUCTION 6)

Books.
Computer programs purchased (expense portion).
Continuous forms (data processing supplies).
Disk packs (data processing supplies).
Drinking water.
Notary fees.
Magazine subscriptions.
Magnetic tapes (data processing supplies).
Postage.
Printed forms for general use.
Stationery and printing.
Tabulating cards (data processing supplies).

The total of such amounts may be included in this control account. Its components shall be distributed to the following accounts in accordance with instruction 27 or 28:

4611—Office Supplies—Line Haul.
4612—Office Supplies—Pickup and Delivery.
4613—Office Supplies—Billing and Collecting.
4614—Office Supplies—Platform.
4615—Office Supplies—Terminal.
4616—Office Supplies—Maintenance.
4617—Office Supplies—Traffic and Sales.
4618—Office Supplies—Insurance and Safety.
4619—Office Supplies—General Administrative.

NOTE A.—Items identified as data processing supplies are chargeable to Account 4619—Office Supplies—General and Administrative.

4620—Tariffs and Schedules.

This account group includes the cost of printing and other expenses, except salaries, incurred in the preparation of tariffs and schedules, including postage and transportation charges. This account group also includes amounts payable to outside agencies for publishing the carrier's tariffs and schedules. The amount in this account is chargeable to Account 4627—Tariffs and Schedule, Traffic and Sales.

4630—Advertising.

This account group includes expenses, other than salaries, in connection with advertising for the purpose of securing traffic, such as the preparation, printing, and distribution of advertising matter and copy, commissions and fees paid outside advertising agents, the cost of advertising space in newspapers and periodicals, the cost of advertisements in publications of charitable, social, fraternal, and similar organizations, expenses incurred in connection with advertising by radio or television, amounts paid to associations which advertise and publicize the industry, the cost of operating and maintaining neon and other display signs (permanent or portable) for attracting traffic, bulletin boards, display cards and cases, and photographs; also postage and express charges on advertising matter, cost of bill posting, et cetera. The amount in this account is chargeable to Account 4637—Advertising—Traffic and Sales.

NOTE A.—The cost of equipping and expense for athletic teams, maintained primarily to advertise the carrier's name and service, are includible in this account.

NOTE B.—Class II carriers shall use account 4620 to record advertising expense.

4640—Commission Agent Fees.

This account group includes amounts paid to others on a commission basis for the solicitation, cargo handling, and pick-up and delivery of freight at points where the carrier does not operate terminals or participate with other carriers in joint terminal facilities. This group also includes amounts allowed commission agents for expenses such as advertising, installing and maintaining the carrier's signs, building rents, utilities, communications expenses, and items of a similar nature.

The total of such amounts may be included in this control account. Its components shall be distributed to the following accounts in accordance with instruction 27 or 28:

4642—Commission Agent Fees—Pickup and Delivery.
4643—Commission Agent Fees—Billing and Collecting.
4644—Commission Agent Fees—Platform.
4645—Commission Agent Fees—Terminal.
4647—Commission Agent Fees—Traffic and Sales.

NOTE A.—Commissions paid to freight solicitors not on carrier's payroll, other than commission agents as set out in this account, are includible in Account 4650—Solicitation Commissions and Outside Fees.

4650—Solicitation Commissions and Outside Fees.

This account group includes commissions and fees paid to organizations and individuals (not on the carrier's payroll) for providing services to the carrier.

ITEMS (SEE INSTRUCTION 6)

Inspection and weighing bureau fees.
Payments for manifesting, rating, and collecting freight bills.
Solicitation commissions.
Payments for soliciting traffic.

The total of such amounts may be included in this control account. Its components shall be distributed to the following accounts in accordance with instruction 27 or 28:

4653—Outside Fees—Billing and Collecting.
4654—Outside Fees—Platform.
4657—Outside Fees—Traffic and Sales.

NOTE A.—Commissions paid to commission agents, as set out in Account 4640—Commission Agent Fees, shall be included in that account.

NOTE B.—Class II carriers shall use account 4640 to record the expense of solicitation commissions and outside fees.

4660—Officers' and Supervisory Personnel Expenses.

This account group includes expenses incurred for the benefit of motor carrier operations by officers and supervisory personnel whose salaries are included in accounts 4110 to 4130, inclusive.

ITEMS (SEE INSTRUCTION 6)

Entertainment.
Gifts for customers, purchased by and reimbursed to employees.
Hotels and meals; subsistence pay.
Membership dues and fees in trade, technical, and professional associations, social clubs, et cetera.
Operating and maintenance expenses (such as cost of license plates, gasoline and oil, including taxes, tolls, et cetera) reimbursed to officers and supervisory personnel for the use of their own automobiles in carrier operations.
Physical examinations.
Taxes (Federal, State, or other income; payroll, social security) of employees, assumed by the carrier.
Tolls for bridges, tunnels, highways, and ferries for service vehicles which are not in-

cluded in the terminal or maintenance activities.
Traveling expenses.

The total of such amounts may be included in this control account. Its components shall be distributed to the following accounts in accordance with instructions 11 and 27 or 28 (for class II carriers, see note A below):

4661—Officers' and Supervisory Personnel Expenses—Line Haul.
4662—Officers' and Supervisory Personnel Expenses—Pickup and Delivery.
4663—Officers' and Supervisory Personnel Expenses—Billing and Collecting.
4664—Officers' and Supervisory Personnel Expenses—Platform.
4665—Officers' and Supervisory Personnel Expenses—Terminal.
4666—Officers' and Supervisory Personnel Expenses—Maintenance.
4667—Officers' and Supervisory Personnel Expenses—Traffic and Sales.
4668—Officers' and Supervisory Personnel Expenses—Insurance and Safety.
4669—Officers' and Supervisory Personnel Expenses—General and Administrative.

NOTE A.—Class II carriers shall use account 4690 to record the expenses of officers and supervisory personnel.

4670—Other Employees' Expenses.

This account group includes expenses incurred by the carrier's employees whose salaries and wages are included in accounts 4210 to 4290 inclusive.

ITEMS (SEE INSTRUCTION 6)

Entertainment.
Expenses incurred in collecting freight charges.
Expenses of employees used as guards on vehicles to protect freight from pilferage and hijacking.
Hotels and meals; subsistence pay.
Membership dues and fees in trade, technical, and professional associations, social clubs, et cetera.
Operating and maintenance expenses (such as: cost of license plates; gasoline and oil, including taxes; tolls, et cetera) reimbursed to other employees for the use of their own automobiles in carrier operations.
Physical examinations.
Taxes (Federal, State, or other income; payroll; social security) of employees, assumed by the carrier.
Tolls for bridges, tunnels, highways, and ferries for service vehicles which are not included in the terminal or maintenance activities.
Traveling expenses.

The total of such amounts may be included in this control account. Its components shall be distributed to the following accounts in accordance with instructions 11 and 27 or 28 (for class II carriers, see note A below):

4671—Other Employees' Expenses—Line Haul.
4672—Other Employees' Expenses—Pickup and Delivery.
4673—Other Employees' Expenses—Billing and Collecting.
4674—Other Employees' Expenses—Platform.
4675—Other Employees' Expenses—Terminal.
4676—Other Employees' Expenses—Maintenance.
4677—Other Employees' Expenses—Traffic and Sales.
4678—Other Employees' Expenses—Insurance and Safety.
4679—Other Employees' Expenses—General and Administrative.

NOTE A.—Class II carriers shall use account 4690 to record other employee expenses.

4690 Other General Supplies and Expenses.

This account group includes the cost of general supplies and expenses in connection with carrier operations not included elsewhere.

ITEMS (SEE INSTRUCTION 6)

Annual fees for listing stock on exchanges.
Appraisals of operating property for record purposes.
Armored car service.
Assessments levied by public authorities for the maintenance of public improvements.
Awards of merchandise and other safety campaign expenses for employees (but not bonuses; see account series 4100 and 4200).
Bank service charges.
Banquets, gifts purchased for distribution to customers.
Basic memberships in trucking associations.
Bedding used in drivers' sleeping rooms and laundry service on such bedding.
Cash bail forfeited by a driver's nonappearance in court in connection with a traffic violation.
Contributions for charitable, social, or community welfare purposes.
Cost of advertising for hiring personnel.
Cost of Christmas, wedding, and similar presents given to employees.
Court costs.
Court fees.
Discounts not practical to apply to the items purchased.
Donations to funds used for the prevention of strikes.
Drivers' logs, cost of.
Facilities and services for employees, such as: cost of picnics, recreational activities, and equipping baseball, bowling, and other athletic teams (see also account 4630).
Fees for guards from outside organizations placed on trucks to prevent pilferage and hijacking.
Fines for traffic violations.
General membership fees and dues in chambers of commerce, et cetera, which cannot be allocated to specific natural classes.
Gifts purchased in quantity for distribution to customers.
Inventory adjustments not otherwise apportioned (see Account 1151—Materials and Supplies).
Law books, periodicals, and subscriptions to special services.
Legal forms, law office supplies, postage, and stationery.
Losses from acceptance of counterfeit money.
Losses (net) from operation of employee lunchrooms.
Maintenance cost (other than payroll) of grounds, including fences, shrubbery, driveways, sidewalks, sewers, et cetera, for general offices.
Meals because of overtime work.
Membership fees and dues to traffic clubs and associations with members from both shippers and carriers; and to golf clubs for members of the traffic department.
Moving costs of employees' households goods when borne by the carrier.
Opening celebration expenses for a new terminal, other building, et cetera.
Operating and maintenance costs of signs designating the general office building (see accounts 4630 and 4590).
Payments to others for taking telephone orders from shippers.
Physical examinations of owner-operator drivers, when assumed by the carrier.
Premiums on court and other bonds.
Printing costs for freight bills, waybills, manifests, and other forms.
Publications and services of a general nature.
Removing ice and snow from structures and grounds, cost of.
Rents payable and receivable for miscellaneous equipment (*e.g.*, portable rayon frames, dress racks, refrigerator units) used in vehicles to prevent damage and to facilitate handling of shipments.
Repairs to office furniture and equipment and related inspection costs.
Statutory agent, fees for accepting service of notices, orders, and processes.
Sundry operating expenses not included in other operating expense accounts.
Tax reports, claims, et cetera, when handled by legal staff.
Towel service.
Technical advice and services incident to the purchase of materials and supplies.
Transcripts of testimony, copies of exhibits, et cetera.
Tuition and text books for officers and employees attending technical, trade, and other schools.
Uncollected c.o.d.'s (through bankruptcy of delivering carrier, fault of driver, et cetera).
Vacation camps for employees, operating costs.
Witness fees.

The total of such amounts may be included in this control account. Its components shall be distributed to the following accounts in accordance with instruction 27 or 28:

4691—Miscellaneous Expenses—Line Haul.
4692—Miscellaneous Expenses—Pickup and Delivery.
4693—Miscellaneous Expenses—Billing and Collecting.
4694—Miscellaneous Expenses—Platform.
4695—Miscellaneous Expenses—Terminal.
4696—Miscellaneous Expenses—Maintenance.
4697—Miscellaneous Expenses—Traffic and Sales.
4698—Miscellaneous Expenses—Insurance and Safety.
4699—Miscellaneous Expenses—General and Administrative.

NOTE A.—Fines assessed against employees for violation of company rules, shall be credited to this account.

4700—Operating Taxes and Licenses.

This account may be used as a control account for all accounts in the 4700 series.

NOTE A.—The records shall be kept so as to show separately for each of the following subdivisions the amount of each class of tax included in this account and the basis on which it is levied, segregated between the amounts levied by the Federal Government, and by state, municipal, and other taxing authorities.

4710—Gasoline, Diesel Fuel, and Oil Taxes (Federal).

This account group includes all Federal taxes on gasoline, diesel fuel, other fuels, and oil consumed by revenue vehicles and service vehicles of the terminal or maintenance activities.

The total of such amounts may be included in this control account. Its components shall be distributed to the following accounts in accordance with instruction 27 or 28 (see note A below):

4711—Gasoline, Diesel Fuel, and Oil Taxes (Federal)—Line Haul.
4712—Gasoline, Diesel Fuel, and Oil Taxes (Federal)—Pickup and Delivery.
4715—Gasoline, Diesel Fuel, and Oil Taxes (Federal)—Terminal.
4716—Gasoline, Diesel Fuel, and Oil Taxes (Federal)—Maintenance.

NOTE A.—This distribution shall be in proportion to the expense of the fuel or oil upon which the tax was levied or any other reasonable basis which the carrier can substantiate.

NOTE B.—Federal taxes of fuel consumed by automobiles and service equipment, other than those specified above, shall be included in Account 4660—Officers' and Supervisory Personnel Expenses or Account 4670—Other Employees' Expenses, as Appropriate, for Class I Carriers, or Account 4690—Other General Supplies and Expenses, for Class II Carriers.

4730—Vehicle License and Registration Fees—Usage (Federal).

This account group includes the cost of all Federal taxes, licenses, and fees assessed for the privilege of operating vehicles. The total of such amounts may be included in this control account. Its components shall be distributed to the following accounts in accordance with instruction 27 or 28:

4731—Vehicle License and Registration Fees—Usage (Federal) Line Haul.
4732—Vehicle License and Registration Fees—Usage (Federal) Pickup and Delivery.

4740—Other Taxes (Federal).

This account group includes all other Federal operating taxes, licenses, and fees not specifically provided for in accounts 4710 to 4730, inclusive. The amount in this account is chargeable to Account 4749—Other Taxes (Federal)—General and Administrative.

4750—Real Estate and Personal Property Taxes.

This account group includes the amount of taxes based on the value of real estate and personal property.

The total of such amounts may be included in this control account. Its components shall be distributed to the following accounts in accordance with instruction 27 or 28:

4751—Real Estate and Personal Property Taxes—Line Haul.
4752—Real Estate and Personal Property Taxes—Pickup and Delivery.
4755—Real Estate and Personal Property Taxes—Terminal.
4756—Real Estate and Personal Property Taxes—Maintenance.
4757—Real Estate and Personal Property Taxes—Traffic and Sales.
4758—Real Estate and Personal Property Taxes—Insurance and Safety.
4759—Real Estate and Personal Property Taxes—General and Administrative.

NOTE A.—Real estate taxes shall be charged to accounts 4755, 4756 and 4759, as appropriate.

4760—Gasoline, Diesel Fuel, and Oil Taxes (State and Other).

This account group includes all State, county, municipal, and other taxes, except sales taxes, on gasoline, diesel fuel, other fuels, and oil consumed by revenue vehicles or service vehicles of the terminal or maintenance activities.

The total of such amounts may be included in this control account. Its components shall be distributed to the following accounts in accordance with instruction 27 or 28 (see note A below):

4761—Gasoline, Diesel Fuel, and Oil Taxes—(State and Other)—Line Haul.
4762—Gasoline, Diesel Fuel, and Oil Taxes—(State and Other)—Pickup and Delivery.
4765—Gasoline, Diesel Fuel, and Oil Taxes—(State and Other)—Terminal.
4766—Gasoline, Diesel Fuel, and Oil Taxes—(State and Other)—Maintenance.

NOTE A.—This distribution shall be in proportion to the expense of the fuel or oil upon which the tax was levied or any other reasonable basis which the carrier can substantiate.

NOTE B.—State and other taxes on fuel consumed by automobiles and service equipment other than those specified above shall be included in Account 4660—Officers' and Supervisory Personnel Expenses, or Account 4670—Other Employees' Expenses, as Appropriate for Class I Carriers, or Account 4690—Other General Supplies and Expenses, for Class II Carriers.

4770—Vehicle License and Registration Fees—Ownership (State and Other).

This account group includes the cost of all State, county, and municipal taxes, licenses, and fees assessed for the privilege of owning vehicles.

ITEMS (SEE INSTRUCTION 6)

Certificates of title fees.
Cost of identification plates, tags, cards, et cetera, issued by State and regulatory bodies.
License plate fees.
Registration fees.
Vehicle qualification fees.

The total of such amounts may be included in this control account. Its components shall be distributed to the following accounts in accordance with instruction 27 or 28:

4771—Vehicle License and Registration Fees—Ownership (State and Other)—Line Haul.
4772—Vehicle License and Registration Fees—Ownership (State and Other)—Pickup and Delivery.
4775—Vehicle License and Registration Fees—Ownership (State and Other)—Terminal.
4776—Vehicle License and Registration Fees—Ownership (State and Other)—Maintenance.
4777—Vehicle License and Registration Fees—Ownership (State and Other)—Traffic and Sales.
4778—Vehicle License and Registration Fees—Ownership (State and Other)—Insurance and Safety.
4779—Vehicle License and Registration Fees—Ownership (State and Other)—General and Administrative.

4780—Vehicle License and Registration Fees—Usage (State and Other).

This account group includes the cost of all State, county, and municipal taxes, licenses, and fees assessed for the privilege of operating vehicles.

ITEMS (SEE INSTRUCTION 6)

Gross weight taxes.
Mileage taxes.
Overload and oversize permits (when absorbed by the carrier).
Port-of-entry fees.
Ton-mile taxes.

The total of such amounts may be included in this control account. Its components shall be distributed to the following accounts in accordance with instruction 27 or 28 (for class II carriers, see note A below):

4781—Vehicle License and Registration Fees—Usage (State and Other)—Line Haul.
4782—Vehicle License and Registration Fees—Usage (State and Other)—Pickup and Delivery.
4785—Vehicle License and Registration Fees—Usage (State and Other)—Terminal.
4786—Vehicle License and Registration Fees—Usage (State and Other)—Maintenance.
4787—Vehicle License and Registration Fees—Usage (State and Other)—Traffic and Sales.
4788—Vehicle License and Registration Fees—Usage (State and Other)—Insurance and Safety.
4789—Vehicle License and Registration Fees—Usage (State and Other)—General and Administrative.

NOTE A.—Class II carriers shall use account 4770 to record such vehicle license and registration fees.

4790—Other Taxes (State and Other).

This account group includes all other State, county, and municipal operating taxes, licenses, and fees not specifically provided for in accounts 4750 to 4780, inclusive.

ITEMS (SEE INSTRUCTION 6)

Capital stock taxes.
Corporation taxes (for purposes of doing business in a corporation).
Gross receipts taxes.
Occupancy taxes.
Permits to haul liquor, et cetera.
State taxes imposed for the privilege of doing business within a State which are based on net income assigned to the State, when such taxes are considered a franchise tax rather than an income tax by the State tax agency.
Taxes on revenue from the rental of vehicles (when assessed against the carrier).

The amount in this account is chargeable to Account 4799—Other Taxes (State and Other)—General Administrative.

NOTE A.—Taxes on revenue from rental of vehicles, when assessed against the lessee but absorbed by the carrier, shall be debited to the account which is credited with the rental revenue.

4800—Insurance.

This account may be used as a control account for all accounts in the 4800 series.

4810—Public Liability and Property Damage Insurance.

The account group includes the net cost (premiums less dividends or refunds) of commercial insurance (see instruction 22(a)) to protect the carrier against liability for deaths of or injuries to persons (other than the carrier's employees) and damages to the property of others (except property entrusted to the carrier for transportation or storage), resulting from the operation of owned

and leased vehicles in motor carrier service.

This account group shall also be charged, and Account 2130—Other Current and Accrued Liabilities (class II), or Account 2172—Personal Injuries Property Damage Claims and Workmen's Compensation Claims (estimated liabilities; accrued) (class I) shall be credited with the self-insured portion of coverage sufficient to meet the probable liabilities and related legal fees, not covered by commercial insurance for the classes of risks set out above.

The total of such amounts may be included in this control account.

Its components shall be distributed to the following accounts (see note A below):

4811—Public Liability and Property Damage Insurance—Line Haul.
4812—Public Liability and Property Damage Insurance—Pickup and Delivery.
4818—Public Liability and Property Damage Insurance—Insurance and Safety.

NOTE A.—The proportion of premiums paid and estimated liabilities accrued which is applicable to revenue vehicles shall be allocated to accounts 4811 and 4812 in accordance with instruction 27 or 28. The balance of the premium shall be charged to account 4818.

4820—Cargo Loss and Damage Insurance.

This account group includes the net cost (premium less dividends or refunds) of commercial insurance (see instruction 22(a)) to protect the carrier against liability for claims resulting from loss or damage to, or delay of, property entrusted to it for transportation or storage.

This account group shall also be charged, and Account 2130—Other Current and Accrued Liabilities (class II), or Account 2173—Cargo Loss and Damage Claims (estimated liabilities; accrued) (class I) shall be credited with the self-imposed portion of coverage sufficient to meet the probable liabilities and related legal fees, which are not covered by commercial insurance for the classes of risks set out above.

The total of such amounts may be included in this control account. Its components shall be distributed to the following accounts in accordance with instruction 27 or 28 (see note A below):

4821—Cargo Loss and Damage Insurance—Line Haul.
4822—Cargo Loss and Damage Insurance—Pickup and Delivery.
4825—Cargo Loss and Damage Insurance—Terminal.

NOTE A.—The proportion of premiums paid and estimated liabilities accrued which is applicable to loss or damage of freight while in line-haul vehicles shall be allocated to account 4821. The balance of the premium is chargeable to account 4825.

NOTE B.—When unclaimed freight is sold, and neither the shipper nor the consignee is known, the receipts shall be applied against any unpaid transportation charges for the property sold and the balance, if any, shall be credited to this account.

4830—Fire, Theft, and Collision Insurance.

This account group includes the net cost (premiums less dividends or refunds) of commercial insurance (see instruction 22(b)) to protect the carrier against loss from fire, theft, or collision damage to owned or leased vehicles and equipment used in motor carrier operations.

This account group shall also be charged, and Account 2130—Other Current and Accrued Liabilities (class II) or Account 2171—Self-Insurance (estimated liabilities; accrued) (class I) shall be credited with the self-insured portion of coverage sufficient to meet the probable liabilities and related legal fees which are not covered by commercial insurance for the classes of risks set out above.

The total of such amounts may be included in this control account. Its components shall be distributed to the following accounts (see note A below).

4831—Fire, Theft, and Collision Insurance—Line Haul.
4832—Fire, Theft, and Collision Insurance—Pickup and Delivery.
4838—Fire, Theft, and Collision Insurance—Insurance and Safety.

NOTE A.—The proportion of premium paid which is applicable to revenue vehicles shall be charged to accounts 4831 and 4832 in accordance with instruction 27. The balance of the premium shall be charged to account 4838.

NOTE B.—Fire insurance on buildings and structures shall be charged to Account 4840—Insurance on Buildings and Structures.

NOTE C.—A commission received from owner-operators for including their insurance in the carrier's own fleet policy shall be credited to this account.

4840—Insurance on Buildings and Structures.

This account group includes the net cost (premiums less dividends or refunds) of commercial insurance (see instruction 22(b)) to protect the carrier against loss of, or damage to, buildings and structures caused by fire, floods, wind, boiler explosion, or any other natural or other causes.

This account group shall also be charged, and Account 2130—Other Current and Accrued Liabilities (class II) or Account 2171—Self-Insurance (estimated liability; accrued) (class I) shall be credited with the self-insured portion of coverage sufficient to meet the probable losses which are not covered by commercial insurance.

The total of such amounts may be included in this control account. Its components shall be distributed to the following accounts in accordance with instruction 27 or 28:

4845—Insurance on buildings and structures—terminal.
4846—Insurance on buildings and structures—maintenance.
4849—Insurance on buildings and structures—general and administrative.

4890—Other Insurance.

This account group includes the net cost (premiums less dividends and refunds) of commercial insurance (see instruction 22 (a) and (b)) to protect the carrier against liabilities and losses, the cost of which is not provided for elsewhere.

This account group shall also be charged, and Account 2130—Other Current and Accrued Liabilities (class II) or Account 2175—Other Estimated Liabilities (estimated liabilities; accrued) (class I) shall be credited with any self-insured portion of coverage sufficient to meet the probable liabilities, losses, and related legal fees, which are not covered by commercial insurance for the classes of risks set out above.

The amounts in this account are chargeable to Account 4898—Other Insurance—Insurance and Safety.

ITEMS (SEE INSTRUCTION 6)

Burglary.
Cost of liquor bonds (see note A).
Cost of bonds furnished to guarantee the payment of State mileage taxes (see note A).
Detective fees for investigation of cargo losses.
Fidelity.
Holdup.
Owners', landlords', and tenants' liability.
Premiums on performance bonds.
Public liability and property damage insurance to cover liability resulting from other than operation of owned or leased vehicles.
Rewards for information leading to the return of stolen money.

NOTE A.—Recoverable cash deposits in lieu of bonds furnished shall be included in Account 1020—Special Deposits (class II) or Account 1023—Miscellaneous Special Deposits (class I).

5100—Communications and Utilities.

This account may be used as a control account for all accounts in the 5100 series.

5110—Communication Expenses.

This account group includes the cost of communication service, including taxes, used by the carrier in directing its operations.

ITEMS (SEE INSTRUCTION 6)

Communications network (leased line).
Long-distance telephone calls and telegrams, reimbursed to drivers (if practicable to segregate from other employees' expenses).
Telegraph units (rental or lease) and service.
Telephone dispatching service, including installation charges.
Telephone service.
Telex equipment (rental or lease).

The total of such amounts may be included in this control account. Its components shall be distributed to the following accounts based upon their use in accordance with instruction 27 or 28:

5111—Communication Expenses—Line Haul.
5112—Communication Expenses—Pickup and Delivery.
5113—Communication Expenses—Billing and Collecting.
5114—Communication Expenses—Platform.
5115—Communication Expenses—Terminal.

5116—Communication Expenses—Maintenance.
5117—Communication Expenses—Traffic and Sales.
5118—Communication Expenses—Insurance and Safety.
5119—Communication Expenses—General and Administrative.

NOTE A.—Class II carriers shall use account 5120 to record communication expenses.

5120—Utilities Expenses.

This account group includes the cost of utility services consumed by the carrier in its motor carrier operations.

ITEMS (SEE INSTRUCTION 6)

Electricity.
Fuels (coal, gas, oil) (see note A).
Penalties for exceeding grace periods for payment.
Water.

The total of such amounts may be included in this control account. Its components shall be distributed to the following accounts based on their predominant use in accordance with instruction 27 or 28:

5121—Utilities Expenses—Line Haul.
5122—Utilities Expenses—Pickup and Delivery.
5123—Utilities Expenses—Billing and Collecting.
5124—Utilities Expenses—Platform.
5125—Utilities Expenses—Terminal.
5126—Utilities Expenses—Maintenance.
5127—Utilities Expenses—Traffic and Sales.
5128—Utilities Expenses—Insurance and Safety.
5129—Utilities Expenses—General and Administrative.

NOTE A.—The cost of fuel and oil used in revenue or service vehicles shall be included ir account 4510—Fuel for motor vehicles or account 4520—Oil, lubricants and coolants for motor vehicles, as appropriate.

5300—Depreciation and Amortization.

This account may be used as a control account for all accounts in the 5300 series.

5310—Depreciation Expense—Buildings and Structures.

This account group includes depreciation of structures situated on ownend land, including all fixtures permanently attached thereto, and of improvements to owned land and other structures or constructions, the investment in which is included in account 1210—Land and Structures (class II) or account 1213—Structures (class I).

The total of such amounts may be included in this control account. Its components shall be distributed to the following accounts in accordance with instruction 27 or 28:

5315—Depreciation Expense—Building and Structures—Terminal.
5316—Depreciation Expense—Buildings and Structure—Maintenance.
5319—Depreciation Expense—Buildings and Structures—General and Administrative.

5320—Depreciation Expense—Revenue Equipment.

This account group includes depreciation of revenue equipment. (See list of items in account 1221—Revenue equipment (classes I and II). The total of such amounts may be included in this control account. Its components shall be distributed to the following accounts in accordance with instruction 27 or 28:

5321—Depreciation Expense—Revenue Equipment—Line Haul.
5322—Depreciation Expense—Revenue Equipment—Pickup and Delivery.

NOTE A.—Instruction 27 carriers shall further subdivide these accounts by type of equipment in accordance with instruction 32.

5330 — Depreciation Expense — Service Cars and Equipment.

This account group includes the depreciation of automobiles, wreckers, sand and salt cars, tow cars, and other service equipment, the investment in which is included in account 1223—Service Cars and Equipment (classes I and II).

The total of such amounts may be included in this control account. Its components shall be distributed to the following accounts in accordance with Instruction 27 or 28:

5334—Depreciation Expense—Service Cars and Equipment—Platform.
5335—Depreciation Expense—Service Cars and Equipment—Terminal.
5336—Depreciation Expense—Service Cars and Equipment—Maintenance.
5337—Depreciation Expense—Service Cars and Equipment—Traffic and Sales.
5338—Depreciation Expense—Service Cars and Equipment—Insurance and Safety.
5339—Depreciation Expense—Service Cars and Equipment—General and Administrative.

5340—Depreciation Expense—Shop and Garage Equipment.

This account group includes the depreciation of shop and garage equipment, the investment in which is included in account 1230—Other Carrier Property (class II), or account 1233—Shop and Garage Equipment (class I). The amount in this account is chargeable to account 5346—Depreciation Expense—Shop and Garage Equipment—Maintenance.

5350—Depreciation Expense—Furniture and Office Equipment.

This account group includes the depreciation of Furniture and Office Equipment and appliances, the investment in which is included in account 1230—Other Carrier Property (class II) or account 1235—Furniture and Office Equipment (class I).

The total of such amounts may be included in this control account. Its components shall be distributed to the following accounts in accordance with instruction 27 or 28.

5355—Depreciation Expense—Furniture and Office Equipment—Terminal.
5356—Depreciation Expense—Furniture and Office Equipment—Maintenance.
5359—Depreciation Expense—Furniture and Office Equipment—General and Administrative.

5360—Depreciation Expense—Miscellaneous Equipment.

This account group includes the depreciation, not provided for elsewhere, of equipment employed in motor carrier operations, the investment in which is included in Account 1230—Other Carrier Property (class II) or Account 1237—Miscellaneous Equipment (class I).

The total of such amounts may be included in this control account. Its components shall be distributed to the following accounts in accordance with instruction 27 or 28 (see note A):

5361—Depreciation Expense—Miscellaneous Equipment—Line Haul.
5362—Depreciation Expense—Miscellaneous Equipment—Pickup and Delivery.
5363—Depreciation Expense—Miscellaneous Equipment—Billing and Collecting.
5364—Depreciation Expense—Miscellaneous Equipment—Platform.
5365—Depreciation Expense—Miscellaneous Equipment—Terminal.
5366—Depreciation Expense—Miscellaneous Equipment—Maintenance.
5367—Depreciation Expense—Miscellaneous Equipment—Traffic and Sales.
5368—Depreciation Expense—Miscellaneous Equipment—Insurance and Safety.
5369—Depreciation Expense—Miscellaneous Equipment—General and Administrative.

NOTE A.—Where practical, carriers should distribute such depreciation based on the predominant use of the equipment. Depreciation of equipment for which it is not practical to distribute in this manner may be charged to Account 5369—Depreciation Expense—Miscellaneous Equipment—General and Administrative.

5370—Amortization Expense—Improvements to Leasehold Property.

This account group includes the amortization of improvements to leasehold property installed by the carrier, the investment in which is included in Account 1230—Other Carrier Property (class II), or Account 1241—Improvements to Leasehold Property (class I).

The total of such amounts may be included in this control account. Its components shall be distributed to the following accounts in accordance with instruction 27 or 28:

5375—Amortization Expense—Improvements to Leasehold Property—Terminal.
5376—Amortization Expense—Improvements to Leasehold Property—Maintenance.
5379—Amortization Expense—Improvements to Leasehold Property—General and Administrative.

5380—Depreciation Expense—Undistributed Property.

This account group includes depreciation of property temporarily included in Account 1230—Other Carrier Property (class II) or Account 1243—Undistributed Property (class I).

The amount in this account is chargeable to Account 5389—Depreciation Expense—Undistributed Property—General and Administrative.

NOTE A.—Class II carriers shall use Account 5370 to record depreciation expense as described above.

5390—Amortization Expense (Other).

This account group includes the amortization applicable to amounts representing the cost of acquiring:

(a) Long-term leaseholds of land and easements used in carrier operations carried in Account 1341—Other Intangible Property (classes I and II).

(b) Fixed-term motor carrier franchises and consents carried in Account 1310—Organizations, Franchises and Permits (class II) or in Account 1321—Franchises (class I).

(c) Fixed-term permits, licenses, and patent rights carried in Account 1310—Organization, Franchises and Permits (class II) or in Account 1331—Permits and Patents (class I).

(d) Other fixed-term intangible property carried in Account 1341—Other Intangible Property (classes I and II).

The amount in this account is chargeable to Account 5399—Amortization Expense (other)—General and Administrative.

NOTE A.—Amortization charges on the book cost of intangible items that are not restricted to a fixed term shall be charged to Account 8400—Other Nonoperating Income (net) (class II) or to Account 8422—Amortization (franchises, permit, and other) (class I).

5400—Revenue Equipment Rents and Purchased Transportation.

This account may be used as a control account for all accounts in the 5400 series.

NOTE A.—Amounts includible in subaccounts 5410, 5420 and 5430 shall be segregated as indicated below for report purposes, as appropriate:

Payments for truck.
Payments for tractor.
Payments for trailer.
Payments for driver.

5410—Vehicle Rents With Drivers.

This account group includes amounts payable to others for furnishing revenue vehicles and the services of drivers who are included on the payroll of the lessor when the vehicle and driver are under the control of the reporting carrier.

The total of such amounts may be included in this control account. The amounts in this account shall be distributed in accordance with instruction 27 or 28 to the following accounts:

5411—Vehicle Rents With Driver—Linehaul.
5412—Vehicle Rents With Driver—Pickup and Delivery.

NOTE A.—Carriers designated in instruction 32 shall further subdivide this account by type of equipment.

NOTE B.—This account shall be charged for expenses paid by the carrier in behalf of the owner-operator in accordance with instruction 33.

5420—Vehicle Rents With Driver—Vehicle Portion Only.

This account group includes amounts payable to others for furnishing revenue vehicles with the service of drivers for the exclusive use of and control by the carrier, where the arrangement specifies that the driver shall be paid by the reporting carrier and be included on its payroll (see note A.)

The total of such amounts may be included in this control account. The amounts in this account shall be distributed in accordance with instruction 27 or 28 to the following accounts:

5421—Vehicle Rents With Driver—Vehicle Portion Only—Linehaul.
5422—Vehicle Rents With Driver—Vehicle Portion Only—Pickup and Delivery.

NOTE A.—The wages of drivers as defined in this account shall be included in Account 4250—Salaries and Wages—Owner-Operator Drivers.

NOTE B.—Carriers designated in instruction 32 shall further subdivide this account by type of equipment.

NOTE C.—This account shall be charged for expenses paid by the carrier in behalf of the owner-operator in accordance with instruction 33.

5430—Vehicle Rents Without Driver.

This account group includes amounts payable to others for furnishing revenue vehicles without the services of the lessor's driver, to the reporting carrier for its exclusive use.

The total of such amounts may be included in this control account. The amounts in this account shall be distributed in accordance with instruction 27 or 28 to the following accounts:

5431—Vehicle Rents Without Driver—Linehaul.
5432—Vehicle Rents Without Driver—Pickup and Delivery.

NOTE A.—Carriers designated in instruction 32 shall further subdivide this account by type of equipment.

5440—Other Purchased Transportation—Motor Carriers.

This account group includes payments for the transportation of individual shipments and part-loads (billed by the reporting carrier) in the vehicles of another carrier, when the hauling carrier retains control of the vehicle and driver; and payments to other carriers for spotting the reporting carrier's trailers at shippers' platforms.

The total of such amounts may be included in this control account. The amount in this account shall be distributed to the following accounts in accordance with instruction 27 or 28 (see note A below):

5441—Other Purchased Transportation—Motor Carriers—Linehaul.
5442—Other Purchased Transportation—Motor Carriers—Pickup and Delivery.

NOTE A.—Payments for intercity transportation of freight shall be charged to Account 5441. Payments for Picking Up and Delivering the Reporting Carriers' Freight, and performing its local cartage services shall be charged to Account 5442.

5450—Other Purchased Transportation—Railroads.

This account group includes payments to railroads for the intercity transportation of the reporting carrier's loaded or empty revenue vehicles and containers. Amounts in this account are chargeable to Account 5451—Other Purchased Transportation—Railroads—Line Haul.

5460—Other Purchased Transportation—Water Carriers.

This account group includes payments to water carriers for the intercity transportation of the reporting carrier's loaded or empty revenue vehicles and containers. Amounts in this account are chargeable to Account 5461—Other Purchased Transportation—Water Carriers—Line Haul.

5470—Other Purchased Transportation—Airlines and Other.

This account group includes payments to airlines for the intercity transportation of the reporting carrier's loaded or empty revenue vehicles and containers. This account group also includes payments for the delivery of small shipments by parcel post or messenger instead of delivery by the carrier's own equipment.

The total of such amounts may be included in this control account. The amounts in this account shall be distributed in accordance with instruction 27 or 28 to the following accounts:

5471—Other Purchased Transportation—Airlines and Other—Line Haul.
5472—Other Purchased Transportation—Airlines and Other—Pickup and Delivery.

5480—Allowances to Shippers.

This account group includes allowances to shippers and consignees for picking up or delivering intercity shipments at the carrier's facility. Amounts in this account are chargeable to Account 5482—Allowances to Shippers—Pickup and Delivery.

5490—Equipment Rents—Credit.

This account group shall be credited with rents receivable by the reporting carrier for owned or leased revenue vehicles which are furnished to others without the services of drivers.

This account group shall also be credited with rents receivable for owned or leased revenue vehicles furnished to other motor carriers under an arrangement whereby both the vehicle and driver are furnished by the reporting carrier but the wages of the driver are paid separately by the hiring carrier and included on its payroll.

The total of such amounts may be included in this control account. The amount in this account shall be distributed to the following accounts in accordance with instruction 27 or 28:

5491—Equipment Rents—Credit—Line Haul.
5492—Equipment Rents—Credit—Pickup and delivery.

NOTE A.—Payments receivable from other motor carriers which cover both the rent of an intercity vehicle and wages of the driver shall be credited to Account 3400—Intercity Transportation for Other Motor Carriers (classes I and II).

NOTE B.—Payments receivable from other motor carriers which cover both the rent of a pickup and delivery vehicle and wages of the driver shall be credited to Account 3300—Freight Revenue—Local Cartage (classes I and II).

NOTE C.—Accounts receivable for rental of revenue vehicles included in the lease to others of a distinct operating unit (see definition 23), shall be credited to Account 8320—Lease of Distinct Operating Unit—Credit.

NOTE D.—Fees paid to rental agents for the current period shall be debited to this account.

NOTE E.—Taxes paid on rental revenue of owned or leased vehicles shall be debited to this account.

NOTE F.—Carriers designated in instruction 32 shall further subdivide this account by type of equipment.

5500—Building and Office Equipment Rents.

This account may be used as a control account for all accounts in the 5500 series. Class II carriers shall include in this account group the expenses includible in accounts 5510 and 5520 for building operating and office equipment rents. Such expenses shall be distributed to the following accounts in accordance with instruction 27 or 28:

5501—Building and Office Equipment Rents—Line Haul.
5502—Building and Office Equipment Rents—Pickup and Delivery.
5503—Building and Office Equipment Rents—Billing and Collecting.
5504—Building and Office Equipment Rents—Platform.
5505—Building and Office Equipment Rents—Terminal.
5506—Building and Office Equipment Rents—Maintenance.
5507—Building and Office Equipment Rents—Traffic and Sales.
5508—Building and Office Equipment Rents—Insurance and Safety.
5509—Building and Office Equipment Rents—General and Administrative.

5510—Building Operating Rents.

This account group includes rental payments for real estate and other property except revenue equipment, used in motor carrier operations. This account group shall also be credited with amounts receivable as rental from the sublease of property rented from others if amounts payable as rent for the property by the reporting carrier are charged hereto.

ITEMS (SEE INSTRUCTION 6)

Alarm systems installed at terminals, rental payments.
Fees paid to rental agents for the current period.
Garage space and hangar storage rents for service cars and equipment.
Monthly leases in parking lots and garages used for parking and storing revenue equipment.
Taxes paid by the carrier on the property of others, which represent rental charges for such property used in carrier operations.

The total of such amounts may be included in this control account. Its components shall be distributed to the following accounts in accordance with Instruction 27 or 28 (for class II carriers, see note A below):

5511—Building Operating Rents—Line Haul.
5515—Building Operating Rents—Terminal.
5516—Building Operating Rents—Maintenance.
5519—Building Operating Rents—General and Administrative.

NOTE A.—Class II carriers shall use account 5500 to record building operating rents.

NOTE B.—Amounts payable to others for the use of joint facilities (see definition 24) shall be charged to Account 5910—Joint-Facility Expense—Debt.

NOTE C.—Amounts receivable for rental of real estate and other property included in the lease of a distinct operating unit (see definition 23) shall be included in Account 8320/9320—Lease of Distinct Operating Units—Credit.

NOTE D.—Rentals for property and equipment used in noncarrier operations shall be included in Account 8100—Income From Noncarrier Operations (net) (class II) or in Account 8110—Income From Noncarrier Operations (class I).

NOTE E.—Rentals for the exclusive use of terminal loading space shall be charged to this account.

5520—Office Equipment Rents.

This account group includes rental payments for office equipment (including data processing equipment) used in motor carrier operations. Fees paid to a rental agent for the current period shall also be debited to this account.

The total of such amounts may be included in this control account. Its components shall be distributed to the following accounts based on their predominant use in accordance with instruction 27 or 28 (for class II carriers, see note A below):

5521—Office Equipment Rents—Line Haul.
5522—Office Equipment Rents—Pickup and Delivery.
5523—Office Equipment Rents—Billing and Collecting.
5524—Office Equipment Rents—Platform.
5525—Office Equipment Rents—Terminal.
5526—Office Equipment Rents—Maintenance.
5527—Office Equipment Rents—Traffic and Sales.
5528—Office Equipment Rents—Insurance and Safety.
5529—Office Equipment Rents—General and Administrative.

NOTE A.—Class II carriers shall use account 5500 to record rental payments for office equipment.

NOTE B.—Rental payments for communications equipment used in conjunction with office or data processing equipment shall be charged to Account 5110—Communication Expenses.

NOTE C.—Materials and supplies used by data processing equipment shall be charged to Account 4610—Office Supplies.

5700—Gain or Loss on Disposition of Operating Assets.

This account may be used as a control account for all accounts in the 5700 series.

5710—Gains on Disposition of Operating Assets.

This account shall reflect the gains on each unit of retired, sold, or traded-in operating assets, including accounts 1221 through 1232 (class II) and accounts 1221 through 1252 (class I), depreciated under the unit plan. (See instruction 21 (a) (1).) This account shall also reflect the gains on disposition of intangible property having a fixed term. (See instruction 21(b) (1).) The amount in this account is chargeable to account 5719—Gains on Disposition of Operating Assets—General and Administrative.

NOTE A.—Gains on disposition of property used in other than carrier operations and of intangible property not having a fixed term shall be included in Account 8500—Gain or Loss on Disposition of Other Assets (net) (class II) and Account 8510—Nonoperating Gains on Disposition of Assets (class I).

NOTE B.—Gains on disposition of land and structures shall be included in Account 8500—Gain or Loss on Disposition of Other Assets (net) (class II) and Account 8530—Gains on Disposition of Land and Structures (class I).

5720—Losses on Disposition of Operating Assets.

This account shall reflect the loss on each unit of retired, sold, or traded-in carrier operating property, depreciated under the unit plan. (See instruction 21 (a) (1).)

This account shall also reflect the losses on disposition of intangible property having a fixed term. (See instruction 21(b) (1).) The amount in this account is chargeable to Account 5729—Losses on Disposition of Operating Assets—General and Administrative.

NOTE A.—Losses on disposition of property used in other than carrier operations and of intangible property not having a fixed term shall be included in Account 8500—Gain or Loss on Disposition of Other Assets (net) (class II) and Account 8520—Nonoperating Losses on Disposition of Assets (class I).

NOTE B.—Losses on disposition of land and structures shall be included in Account 8500—Gain or Loss on Disposition of Other Assets (net) (class II) and Account 8540—Losses on Disposition of Land and Structures (class I).

5900—Miscellaneous Expenses.

This account may be used as a control account for all accounts in the 5900 series.

5910—Joint-Facility Expense—Debit.

This account group includes the carrier's proportion of costs incurred by others in maintaining and operating a joint facility (see definition 24).

ITEMS (SEE INSTRUCTION 6)

General Offices.
Shops or Garages.
Terminal Buildings.

The total of such amounts may be included in this control account. Its components shall be distributed to the following accounts in accordance with instruction 27 or 28.

5915—Joint-Facility Expense—Debit—Terminal.
5916—Joint-Facility Expense—Debit—Maintenance.
5919—Joint-Facility Expense—Debit—General and Administrative.

5920—Joint-Facility Expense—Credit.

This account group includes the amounts chargeable to others as their proportion of the costs incurred by the reporting carrier in maintaining and operating a joint facility (see definition 24).

ITEMS (SEE INSTRUCTION 6)

General Offices.
Shops and Garages.
Terminal Buildings.

The total of such amounts may be included in this control account. Its components shall be distributed to the following accounts in accordance with instruction 27 or 28:

5925—Joint-Facility Expense—Credit—Terminal.
5926—Joint-Facility Expense—Credit—Maintenance.
5929—Joint-Facility Expense—Credit—General and Administrative.

NOTE A.—Class II carriers shall use account 5910 to record joint-facility expense—credit.

5930—Professional Services—Debit.

(a) This account group includes the amounts paid for services received from other persons (see definition 30), and related expenses under a service contract or other arrangement to provide management with information and/or advice related to nonroutine business decisions and services that are consultative or advisory in nature. (See notes B and E.)

(b) This account also includes payments made to a regulatory commission for fees or amounts assessed against the carrier for pay and expenses of the regulatory commission, its officers, agents, and employees, other than those incurred in securing permits and certificates of public convenience and necessity and authority for the issuance of securities. (See note C.)

(c) Expenses, other than salaries of employees, incurred by the carrier in connection with formal cases before Federal or State regulatory bodies or cases to which such a body is a party and chargeable to this account group.

ITEMS (SEE INSTRUCTION 6)

Advisory fees in connection with preventive maintenance of revenue equipment, operation of shops and garages, et cetera.
Amounts designated as taxes, fees, et cetera, asessed by Federal and State regulatory commissions for pay and expenses of their officers, agents, and employees; office and traveling expenses; stationery, printing, and engineering supplies.
Auditing fees.
Attorney fees for union negotiations.
Consulting and advisory fees in connection with the efficiency of carrier operations.
Cost of law suits.
Cost of preparing and printing agreements, briefs, reports, et cetera.
Dues or fees paid associations or agencies for negotiating or arbitrating union contracts and labor problems.
Fees paid others for collection of delinquent freight charges and other past due accounts receivable.
Fees, retainers, and expenses of counsel, solicitors, attorneys, clerks, attendants, witnesses, and others whose services are secured for the defense or prosecution of petitions or complaints presented to regulatory bodies.
Financial advisory fees.
Insurance advisors' fees for analyzing the adequacy of the carrier's coverage and for supervising industrial insurance and unemployment compensation claims.
Law expenses of receivers.
Legal fees, general.
Payments to outside attorneys.
Traveling expenses of outside attorneys, witnesses, et cetera.

The amount in this account is chargeable to Account 5939—Professional Services—Debit—General and Administrative.

NOTE A.—The records supporting the entries in this account shall be so maintained as to show the respective amounts paid to each provider of the service with respect to each class of service so furnished and the basis upon which the fees are assessed.

NOTE B.—Payments to commission agents or organizations for services provided as set out in Account 4640—Commission Agent Fees, or Account 4650—Solicitation Commissions and Outside Fees shall be charged to the appropriate account.

NOTE C.—Law expenses incident to the purchase of operating rights, the acquisition of such rights from Federal or State commissions, or securing from local authorities of franchises or consents with a life of more than 1 year, and expenses incident to securing permits and certificates of public convenience and necessity shall be charged to Account 1310—Organization, Franchises and Permits (class II) and Accounts 1321 or 1331 (class I), as appropriate, or Account 1341—Other Intangible Property (classes I and II). Law expenses and expenditures incident to securing authorization for issuance of long-term debt or capital stock shall be charged to Account 1510—Deferred and Miscellaneous Debits (class II) or to Account 1511—Unamortized Debt Discount and Expense (class I), or Account 2410—Deferred Credits (class II) and Account 2411—Unamortized Premium on Debt (class I), or Account 2633—Commission and Expense on Capital Stock (classes I and II), as appropriate.

NOTE D.—Regulatory expenses which by approval or direction of the commission are to be spread over future periods shall be charged to Account 1510—Deferred and Miscellaneous Debits (class I) or to Account 1512—Other Deferred Debits (class II) and amortized by charges to this account.

NOTE E.—This account shall not be used to record charges for services by affiliated companies that are routine in nature. Such amounts shall be charged to the appropriate transportation related operating expense account.

5940—Professional Services—Credit.

This account group includes the amount of charges made to other companies (including affiliates) for services performed under a service contract or other arrangement to provide information and/or advice related to nonroutine business decisions and services that are consultative or advisory in nature, and for recovery of operating expenses incurred by the carrier while performing services for other companies.

The amount in this account is chargeable to Account 5949—Professional Services—Credit—General and Administrative.

NOTE A.—Class II carriers shall use account 5930 to record amounts charged to other companies for management services performed by the carrier and for recovery of operating expenses incurred while performing services for other companies.

5950—Uncollectible Revenues.

This account group shall be charged, and Account 1131—Accounts Receivable—Customers and Interline (classes I and II) shall be credited, with receivables for carrier operating revenues, including interline proportions of revenue due from other carriers, which, after a reasonably diligent effort to collect, have proved impracticable of collection. If accounts which have been so written off are afterwards collected, the amount received shall be credited to this account: *Provided, however,* That such recoveries are from accounts charged off against this account.

Debits to this account may be made monthly on the basis of the estimated average loss of revenue due to uncollectible accounts in which case the concurrent credit shall be to Account 1138—Allowance for Uncollectible Accounts (classes I and II). To the allowance thus established shall be charged such amounts as are determined to be uncollectible and amounts written off and subsequently collected shall be credited to the allowance. When charges to this account are made by estimate, the estimate shall be adjusted at the end of each calendar year to conform to the experience of the accounting carrier as determined by analysis of its accounts receivable. The amount in this account is chargeable to Account 5959—Uncollectible Revenue—General and Administrative.

NOTE A.—Losses on receivables for other than carrier operating revenues, and losses on notes or claims receivable, shall be accounted for as provided in Account 8400—Other Nonoperating Income (class II) and Account 8421—Bad Debts (other nonoperating deductions) (class I).

CLASSIFICATION OF REVENUES AND EXPENSES FOR CLASS I AND CLASS II CARRIERS OF HOUSEHOLD GOODS (INSTRUCTION 28B CARRIERS)

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

		Activities									
			Carrier					Noncarrier			
			Moving								
		Control	Interstate	Intrastate	Local	Indirect operating	General and administrative	Packing and crating	Warehousing	Overseas import and export	Indirect operating
		(0)	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	Revenue classification [1]										
310	Moving revenue—intercity common carrier, own rights	3100									
1	Company driver	3110	3111	3112							
2	Owner operator	3120	3121	3122							
3	Agent	3130	3131	3132							
4	Overseas import and export-company driver	3140	3141	3142							
5	Overseas import and export-owner operator	3150	3151	3152							
6	Overseas import and export-agents	3160	3161	3162							
320	Moving revenue—intercity contract carrier, own rights	3200	3201	3202							
1	Overseas import and export	3210	3211	3212							
330	Moving revenue—local	3300			3303						
1	Overseas import and export	3310			3313						
340	Moving revenue—intercity transportation for other motor carriers	3400									
1	Company driver	3410	3411	3412							
2	Owner operator	3420	3421	3422							
3	Overseas import and export-company driver	3430	3431	3432							
4	Overseas import and export-owner operator	3440	3441	3442							
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	Commission 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
	Natural classification [2]										
410	Salaries	4100	*4101	*4102	*4103	*4104	*4105	*4106	*4107	*4108	*4109
1	Supervisory and administrative personnel	4110	4111	4112	4113	4114	4115	4116	4117	4118	4119
2	Clerical	4120	4121	4122	4123	4124	4125	4126	4127	4128	4129
4	Sales salaries—employees	4140				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									
1	Intercity drivers	4210	4211	4212							
2	Intercity helpers	4220	4221	4222							
3	Driver-helper—Local moving only	4230			4233						
4	Drivers—Drayage labor—overseas containers	4240			4243						
430	Packer wages	4300									
1	Packer wages—interstate moves	4310						4316			
2	Packer wages—intrastate moves	4320						4326			
3	Packer wages—overseas shipments	4330								4338	
440	Warehouse labor	4400									
1	Warehouse labor—household goods	4410							4417		
2	Warehouse handling—SIT interstate	4420							4427		
3	Warehouse handling—SIT intrastate	4430							4437		
460	Repair wages	4600									
1	Transportation equipment only	4610	4611	4612	4613	4614	4615				
2	Other repair wages	4620						4626	4627	4628	4629
470	Commission agent fees	4700				4704					4709
490	Other wages	4900	4901	4902	4903	4904	4905	4906	4907	4908	4909
500	Fringe benefits	5000	5001	5002	5003	5004	5005	5006	5007	5008	5009
1	Contributions to union welfare funds	5010	5011	5012	5013	5014	5015	5016	5017	5018	5019
2	Employees' group insurance	5020	5021	5022	5023	5024	5025	5026	5027	5028	5029
3	Workmen's compensation	5030	5031	5032	5033	5034	5035	5036	5037	5038	5039
4	Pension and retirement plans	5040	5041	5042	5043	5044	5045	5046	5047	5048	5049
5	Vacation pay	5050	5051	5052	5053	5054	5055	5056	5057	5058	5059
6	Holiday pay	5060	5061	5062	5063	5064	5065	5066	5067	5068	5069
7	Miscellaneous paid time off	5070	5071	5072	5073	5074	5075	5076	5077	5078	5079
9	Other employee benefits	5090	5091	5092	5093	5094	5095	5096	5097	5098	5099
510	Payroll taxes	5100	*5101	*5102	*5103	*5104	*5105	*5106	*5107	*5108	*5109
1	FICA taxes	5110	5111	5112	5113	5114	5115	5116	5117	5118	5116
2	Federal unemployment taxes	5120	5121	5122	5123	5124	5125	5126	5127	5128	5129
3	State unemployment taxes	5130	5131	5133	5133	5134	5135	5136	5137	5138	5139
610	Transportation fuel and motor oil	6100									
1	Gasoline and diesel fuel	6110	6111	6112	6113	6114		6116	6117		6119
2	Motor oils and lubricants	6120	6121	6122	6123	6124		6126	6127		6129
620	Tires and tubes	6200	6201	6202	6203	6204		6206	6207		6209
630	Other vehicle supplies	6300	6301	6302	6303	6304		6306	6307		6309
640	Vehicle repair parts	6400	6401	6402	6403	6404	6405	6406	6407		6409

See footnotes at end of table.

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

		Activities								
		Carrier					Nonecarrier			
		Moving								
	Control	Interstate	Intrastate	Local	Indirect operating	General and administrative	Packing and crating	Warehousing	Overseas import and export	Indirect operating
	(0)	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
650 Repair materials (other than vehicle)	6500				*6504	*6505	*6506	*6507	*6508	*6509
651 Repair materials—building	6510				6514	6515	6516	6517	6518	6519
652 Repair materials—equipment	6520				6524	6525	6526	6527	6528	6529
653 Repair materials—furniture and fixtures	6530				6534	6535	6536	6537	6538	6539
660 Printing and office supplies	6600	*6601	*6602	*6603	*6604	*6605	*6606	*6607	*6608	*6609
661 Printed forms and office supplies	6610	6611	6612	6613	6614	6615	6616	6617	6618	6619
662 Tariffs and schedules	6620	6621	6622	6623			6626	6627	6628	
670 Packing and crating materials and supplies	6700						6706	6707	6708	
680 Miscellaneous supplies	6800	6801	6802	6803	6804	6805	6806	6807	6808	6809
690 Purchased transportation—overseas import and export	6900									
2 Tractor rents with driver-agents	6920	6921	6922	6923						
3 Owner operators	6930	6931	6932	6933						
4 Tractor-trailer-agents	6940	6941	6942	6943						
5 Tractor trailer-owner operators	6950	6951	6952	6953						
8 Other transportation modes	6980	6981	6982							
710 Outside services—vehicle repairs and maintenance	7100	7101	7102	7103	7104	7105	7106	7107		7109
720 Outside services—repairs (other than vehicles)	7200				*7204	*7205	*7206	*7207	*7208	*7209
721 Outside services—building repairs	7210				7214	7215	7216	7217	7218	7219
722 Outside services—equipment repairs	7220				7224	7225	7226	7227	7228	7229
723 Outside services—fixture and fixture repairs	7230				7234	7235	7236	7237	7238	7239
730 Other outside services	7300									
731 Janitorial services	7310				7314	7315	7316	7317	7318	7319
732 Watch and alarm services	7320				7324	7325	7326	7327	7328	7329
733 Professional services	7330				7334	7335				7339
734 Advertising—agency	7340				7344					7349
735 Advertising—media	7350				7354					7359
736 Advertising—all other	7360				7364					7369
740 Utilities	7400				7404	7405		7407	7408	7409
750 Communications services	7500				7504	7505			7508	7509
760 Purchased labor and transportation	7600									
1 Equipment rents without drivers	7610	7611	7612	7613			7616			
2 Tractor rents with driver from agent	7620	7621	7622							
3 Tractor rents with driver from owner operators	7630	7631	7632	7633						
4 Tractor-trailer rents with driver from agent	7640	7641	7642							
5 Tractor-trailer rents with driver from owner operators	7650	7651	7652	7653						
6 Purchased labor—temporary help	7660	7661	7662	7663			7666			
8 Purchased transportation—other transportation modes	7680	7681	7682							
9 Equipment rents—credit	7690	7691	7692							
770 Travel expenses—company drivers and other operating employees	7700	7701	7702	7703	7704		7706	7707	7708	7709
780 Travel and entertainment—sales, office and management personnel	7800	7801	7802	7803	7804	7805	7806	7807	7808	7809
790 General expense	7900				*7904	*7905				*7909
791 Subscriptions, books, and periodicals	7910				7914	7915				7919
792 Memberships and dues	7920				7924	7925				7929
793 Conventions and meetings	7930				7934					7939
794 Postage	7940					7945				7949
799 Miscellaneous corporate expenses	7990				7994	7995				7999
810 Depreciation	8100									
1 Depreciation—Revenue equipment	8110	8111	8112	8113			8116			
2 Depreciation—shop and garage equipment	8120				8124					8129
3 Depreciation—service cars and equipment	8130				8134	8135		8137	8138	8139
4 Depreciation—buildings and structures	8140					8145	8146	8147	8148	8149
5 Depreciation—furniture and office equipment	8150				8154	8155	8156	8157	8158	8159
7 Depreciation—undistributed property	8170					8175				8179
9 Depreciation—miscellaneous equipment	8190	8191	8192	8193	8194	8195	8196	8197	8198	8199
820 Amortization expenses	8200									
1 Amortization of leasehold improvements	8210					8215		8217	8218	8219
2 Amortization expense—other	8220					8225				8229
830 Rent—other than revenue equipment	8300				*8304	*8305	*8306	*8307	*8308	*8309
831 Rent on building property	8310				8314	8315		8317	8318	8319
832 Rent on office equipment	8320				8324	8325				8329
833 Rent on miscellaneous equipment	8330				8334		8336	8337	8338	8339
840 Taxes and licenses	8400									
1 Real estate and personal property taxes	8410	8411	8412	8413	8414	8415		8417	8418	8419
2 Vehicle licenses and registration fees—State and local	8420	8421	8422	8423	8424	8425	8426			8429
3 Vehicle licenses and registration fees—Federal	8430	8431	8432	8433						
4 Gas, diesel fuel and oil taxes State and local	8440	8441	8442	8443	8444		8446			
5 Gas, diesel fuel and oil taxes—Federal	8450	8451	8452	8453	8454		8456			
8 Other taxes—Federal	8480				8484	8485				8489
9 Other taxes—State and local	8490				8494	8495				8499
860 Insurance	8600									
1 Cargo loss and damage insurance—premiums paid	8610	8611	8612	8613				8617	8618	8619
2 Public liability and property damage—premiums paid	8620	8621	8622	8623	8624		8626			8629
3 Public liability and property damage—collections from haulers (credit)	8630	8631	8632	8633						
4 Fire, theft and collision insurance—premiums paid	8640	8641	8642	8643			8646			8649
5 Fire, theft and collision—collections from haulers (credit)	8650	8651	8652	8653						
6 Insurance on buildings and structures	8660					8665		8667		8669
9 Other insurance expense	8690					8695		8697		8699
870 Provision for claims—self insured portion	8700	*8701	*8702	*8703			*8706	*8707	*8708	*8709
871 Claims for loss and damage—cargo	8710	8711	8712	8713				8717	8718	8719
872 Claims for loss and damage—public liability and property damage	8720	8721	8722	8723	8724		8726			8729
874 Claims for loss and damage—fire, theft and collision	8740	8741	8742	8743			8746	8747		8749

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

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

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

[2] NOTE.—For class II carriers, several natural classifications have been combined in this matrix of operating expenses. These combinations are designated by arrows to the left of the natural classifications. For example, class II carriers shall report salaries of: supervisory and administrative personnel, clerical, sales salaries—employees, officers, department and division managers in one natural classification—4100.

An asterisk next to an account number indicates that only class II carriers are required to use this account.

CLASS I AND CLASS II CARRIERS OF HOUSEHOLD GOODS (INSTRUCTION 28B CARRIERS)

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 3200—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.—Carriers with revenue derived from transportation of property other than household goods amounting to less than $500,000 shall further subdivide this account series between household goods and other than household goods moving revenues. For annual report purposes carriers should keep their records so as to be able to segregate revenues by commodity classifications as determined by the operating authority under which the freight was transported in intercity service.

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.

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.

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.

NOTE A.—Amounts payable to agents for performing line-haul services of the carrier's intercity freight under arrangements whereby the agreement for the amount payable is based on other than actual division of tariff rates by participation in the tariffs shall be debited to Account 7620—Tractor Rents With Driver From Agent, or Account 7640—Tractor-Trailer Rents With Driver From Agent.

3140—Moving Revenue—Intercity Common Carrier, Own Rights—Overseas Import and Export—Company Driver.

This account shall include revenue earned by the carrier when it employs its

own vehicles and drivers in the intercity transportation of loaded overseas containerized shipments over its rights 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). The total of such amounts shall be distributed to the following accounts whose activities are explained and interpreted in definition 2:

3141—Moving Revenue—Intercity Common Carrier, Own Rights—Overseas Import and Export—Company Driver—Interstate Moving.
3142—Moving Revenue—Intercity Common Carrier, Own Rights—Overseas Import and Export—Company Driver—Intrastate Moving.

3150—Moving Revenue—Intercity Common Carrier, Own Rights—Overseas Import and Export—Owner Operator.

This account shall include revenue earned by the carrier when it employs vehicles and services of owner operators in the intercity transportation of loaded overseas containerized shipments over its rights 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). The total of such amounts shall be distributed to the following accounts whose activities are explained and interpreted in definition 2:

3151—Moving Revenue—Intercity Common Carrier, Own Rights—Overseas Import and Export—Owner Operator—Interstate Moving.
3152—Moving Revenue—Intercity Common Carrier, Own Rights—Overseas Import and Export—Owner Operator—Intrastate Moving.

3160—Moving Revenue—Intercity Common Carrier, Own Rights—Overseas Import and Export—Agent.

This account shall include revenue earned by the carrier when it employs vehicles and services of agents in the intercity transportation of loaded overseas containerized shipments over its rights 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). The total of such amounts shall be distributed to the following accounts whose activities are explained and interpreted in definition 2:

3161—Moving Revenue—Intercity Common Carrier, Own Rights—Overseas Import and Expora—Agent—Interstate Moving.
3162—Moving Revenue—Intercity Common Carrier, Own Rights—Overseas Import and Export—Agent—Intrastate Moving.

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.

(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 or the 6900 Series—Purchased Transportation—Overseas Import and Export.

NOTE B.—Revenue from the intercity transportation of property in intrastate commerce, if the service is similar to that of a common carrier as defined in section 203(a)(14) of the Interstate Commerce Act, shall be included in Account 3100—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").

3210—Moving Revenue—Intercity Contract Carrier—Own Rights—Overseas Import and Export (clauses I and II).

This account shall include revenue earned while operating as a contract carrier in the intercity transportation of loaded overseas containerized shipments over its own rights 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). The total of such amounts shall be distributed to the following accounts whose activities are explained and interpreted in definition 2:

3211—Moving Revenue—Intercity Contract Carrier—Own Rights—Overseas Import and Export—Interstate Moving.
3212—Moving Revenue—Intercity Contract Carrier—Own Rights—Overseas Import and Export—Intrastate Moving.

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.

(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 for other than overseas import and export. Similar amounts for overseas shall be included in the 6900 series.

NOTE B.—Revenue earned by the carrier from additional services incident to its trans-

portation 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 3313.

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

3310—Moving Revenue—Local—Overseas Import and Export (classes I and II).

This account shall include revenue earned from the transportation of loaded overseas containerized shipments in local service.

3313—Moving Revenue—Local—Overseas Import and Export.

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.

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

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

3421—Moving Revenue—Intercity Transportation for Other Motor Carriers—Owner Operator—Interstate Moving.

3422—Moving Revenue—Intercity Transportation for Other Motor Carriers—Owner Operator—Intrastate Moving.

3430—Moving Revenue—Intercity Transportation for Other Motor Carriers—Overseas Import and Export—Company Driver.

This account shall include revenue earned by the carrier when it employs its own vehicles and drivers in the transportation of loaded overseas containerized shipments for another motor carrier under a purchased transportation arrangement 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). The total of such amounts shall be distributed to the following accounts whose activities are explained and interpreted in definition 2:

3431—Moving Revenue—Intercity Transportation for Other Motor Carriers—Overseas Import and Export—Company Driver—Interstate Moving.

3432—Moving Revenue—Intercity Transportation for Other Motor Carriers—Overseas Import and Export—Company Driver—Intrastate Moving.

3440—Moving Revenue—Intercity Transportation for Other Motor Carriers—Overseas Import and Export—Owner Operator.

This account shall include revenue earned by the carrier when it employs vehicles and services of owner operator in the transportation of loaded overseas containerized shipments for another motor carrier under a purchased transportation arrangement 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). The total of such amounts shall be distributed to the following accounts whose activities are explained and interpreted in definition 2:

3441—Moving Revenue—Intercity Transportation for Other Motor Carriers—Overseas Import and Export—Owner Operator—Interstate Moving.

3442—Moving Revenue—Intercity Transportation for Other Motor Carriers—Overseas Import and Export—Owner Operator—Intrastate Moving.

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 unstowage of the contents of the container, and the loading or unloading of overseas shipping containers onto or off of the carrier's line-haul equipment. The amount in this account is credited to Account 3578—Thru-Container Packing and Loading—Overseas Import and Export.

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

3580—Additional Charges—Overseas Shipments.

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

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

NOTE B.—The portion of the through revenue payable to the steamship line for transporting the shipment across the ocean and the portion payable to the foreign carrier for delivery to final destination should be included in Account 2032—Accounts Payable. Interline (classes I and II).

3590—Other Packing and Crating Service Revenue.

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

3596—Other Packing and Crating Service Revenue—Packing and Crating.
3598—Other Packing and Crating Service Revenue—Overseas Import and Export.

3600—Suplementary Transportation Services (classes I and II).

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

3601—Supplementary Transportation Services—Interstate Moving.
3602—Supplementary Transportation Services—Intrastate Moving.

NOTE A.—If charges for any of the supplementary services assessed the shipper are payable in full to an agent performing the services, such amounts should be cleared through Account 2020—Payable to Affiliated Companies (class II); and Account 2023—Accounts Payable to Affiliated Companies (class I); or Account 2032—Accounts Payable, Interline (classes I and II). If, however, any portion is retainable by the carrier, the amount thereof should be credited to the appropriate operating revenue account within Account Series 3600.

3610—Additional Transportation Charge.

This account shall include revenue earned from shipments originating at or destined to certain metropolitan areas with high density population areas whereby an additional charge is made by the carrier as allowed by its tariff. The total of such amounts shall be distributed to the following accounts whose activities are explained and interpreted in definition 2:

3611—Additional Transportation Charge—Interstate Moving.
3612—Additional Transportation Charge—Intrastate Moving.

NOTE A.—Class II carriers shall use Account 3600 to record these additional transportation charges assessed the shipper.

3620—Extra Stops, Pickup, Delivery.

This account shall include revenue earned as a service charge by the carrier for each stop or call at one or more places for making additional pickups after the first pickup, or additional deliveries after the first delivery. The total of such amounts shall be distributed to the following accounts whose activities are explained and interpreted in definition 2:

3621—Extra Stops, Pickup, Delivery—Interstate Moving.
3622—Extra Stops, Pickup, Delivery—Intrastate Moving.

NOTE A.—Class II carriers shall use account 3600 to record revenue earned from extra stops, pickup, or delivery.

3630—Empty Mileage.

This account shall include revenue earned by the carrier for empty miles traveled at the request of the shipper. This service charge is made when a shipper, having one or more shipments and desiring to continue movement of all such shipments, requests the empty movement of equipment from destination to point of origin of next shipment, for further loading subject to the availability of such carrier equipment. The total of such amounts shall be distributed to the following accounts whose activities are explained and interpreted in definition 2:

3631—Empty Mileage—Interstate Moving.
3632—Empty Mileage—Intrastate Moving.

NOTE A.—Class II carriers shall use account 3600 to record revenue earned from empty mileage charges assessed the shipper.

3640—Miscellaneous Supplementary Transportation Services.

This account shall include other revenues derived from the transportation of property in connection with intercity service, when operating as a common carrier (or a contract carrier) as defined in section 203(a) (14) and (15) of the Interstate Commerce Act.

ITEMS (SEE INSTRUCTION 6)

Advertising display.
Appliance service performed by company personnel.
Auxiliary service-vehicle-pickup or delivery.
Auxiliary service-labor-pickup or delivery.
Bulky article loading and unloading charge.
Climate control service.
C.o.d. fees.
Diversion charge.
Elevator or stair carry charges.
Excessive distance and carry charges.
Export or import charge for shipments transported into or from Canada and Mexico.
Ferry and bridge service charge.
Hoisting or lowering.
Overtime loading and unloading: In connection with long-distance moving.
Piano or organ carry: Line-haul drivers or helpers.
Pickup and/or delivery for carrier convenience.
Reweighing charge.
Shipments on tour—delay.
Surcharge.
Waiting time.

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

3641—Miscellaneous Supplementary Transportation Services—Interstate Moving.
3642—Miscellaneous Supplementary Transportation Services—Intrastate Moving.

NOTE A.—Class II carriers shall use account 3600 to record revenue earned from miscellaneous transportation services.

3700—Warehousing Revenue (classes I and II).

This account may be used as a control account for all accounts in the 3700 series.

3710—Storage Household Goods—SIT Interstate.

This account shall include storage revenue earned by a carrier for holding an interstate shipment in its warehouse pending further transportation instructions by the shipper. The amount in this account is credited to Account 3717—Storage Household Goods—SIT Interstate—Warehousing. Storage revenue earned after the storage-in-transit period has expired shall be credited to Account 3750—Storage—Other Than Carrier Shipments.

3720—Warehouse Handling, In/Out—SIT Interstate.

This account shall include revenue earned by a carrier for handling an interstate storage-in-transit shipment,

whether received as loose stowage or containerized. The amount in this account is credited to Account 3727—Warehouse Handling. In/Out—SIT Interstate—Warehousing. Any warehouse handling revenue not related to the intercity movement of household goods shall be credited to Account 3760—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 acounts 4110, 4120, 4140, 4170, and 4190 for supervisory and administrative personnel, clerical, sales salaries—employees, officers, department, and division managers. Such expenses shall be distributed to the following accounts in accordance with instructions 11 and 28B:

4101—Salaries—Interstate Moving.
4102—Salaries—Intrastate Moving.
4103—Salaries—Local Moving.
4104—Salaries—Indirect Operating—Carrier Only.
4105—Salaries—General and Administrative—Carrier Only.
4106—Salaries—Packing and Crating.
4107—Salaries—Warehousing.
4108—Salaries—Overseas Import and Export.
4109—Salaries—Indirect Operating—Noncarrier.

4110—Salaries—Supervisory and Administrative Personnel.

This account shall include the salaries, bonuses and sickness, holiday, and vacation pay of supervisory and administrative personnel.

ITEMS (SEE INSTRUCTION 6)

Attorneys.
Chief accountants.
Dispatchers.
Foreman (other than working foreman).
Office managers.
Warehouse superintendents.
Purchasing agents.

The total of such amounts shall be distributed to the following activities in accordance with instructions 11 and 28B:

4111—Salaries—Supervisory and Administrative Personnel—Interstate Moving.
4112—Salaries—Supervisory and Administrative Personnel—Intrastate Moving.
4113—Salaries—Supervisory and Administrative Personnel—Local Moving.
4114—Salaries—Supervisory and Administrative Personnel—Indirect Operating—Carrier Only.
4115—Salaries—Supervisory and Administrative Personnel—General and Administrative—Carrier Only.
4116—Salaries—Supervisory and Administrative Personnel—Packing and Crating.
4117—Salaries—Supervisory and Administrative Personnel—Warehousing.
4118—Salaries—Supervisory and Administrative Personnel—Overseas Import and Export.
4119—Salaries—Supervisory and Administrative Personnel—Indirect Operating—Noncarrier.

NOTE A.—Class II carriers shall use Account 4100 to record salaries of supervisory and administrative personnel.

4120—Salaries—Clerical.

This account shall include the salaries and wages including overtime premium of employees performing clerical and administrative functions. Payments for temporary clerical help should also be charged to this account.

ITEMS (SEE INSTRUCTION 6)

Accounting clerks.
Billing clerks.
Bookkeepers.
Credit clerks.
Estimators.
File clerks.
Information clerks.
Insurance clerks.
Machine operators.
Manifest clerks.
Operators of two-way radios.
Over, short and damage clerks.
Programmers.
Rating clerks.
Secretaries.
Shop and garage clerks.
Stenographers.
Tariff clerks.
Telephone operators.
Timekeepers.
Typists.

The total of such amounts shall be distributed to the following activities in accordance with instructions 11 and 28B:

4121—Salaries—Clerical—Interstate Moving.
4122—Salaries—Clerical—Intrastate Moving.
4123—Salaries—Clerical—Local Moving.
4124—Salaries—Clerical—Indirect Operating—Carrier Only.
4125—Salaries—Clerical—General and Administrative—Carrier Only.
4126—Salaries—Clerical—Packing and Crating.
4127—Salaries—Clerical—Warehousing.
4128—Salaries—Clerical—Overseas Import and Export.
4129—Salaries—Clerical—Indirect Operating—Noncarrier.

NOTE A.—Class II carriers shall use account 4100 to record clerical salaries.

4140—Salaries—Sales Salaries—Employees.

This account shall include the salaries, bonuses, and sickness, holiday, and vacation pay of company employees who in the performance of their sales capacities are directly involved in the solicitation of company business. If a sales employee is normally paid both a salary and a commission, include in this account both the salary "guaranteed" and paid by the company and the sales employee's commission earnings paid for the period. The total of such amounts shall be distributed to the following activities in accordance with instructions 11 and 28B:

4144—Salaries—Sales Salaries—Employees—Indirect Operating—Carrier Only.
4149—Salaries—Sales Salaries—Employees—Indirect Operating—Noncarrier.

NOTE A.—Class II carriers shall use account 4100 to record sales salaries—employees.

4170—Salaries—Officers.

This account shall include the salaries, bonuses, and sickness, holiday, and vacation pay of officers engaged in administrative functions of the company. The total of such amounts shall be distributed to the following activities in accordance with instructions 11 and 28B:

4171—Salaries—Officers—Interstate Moving.
4172—Salaries—Officers—Intrastate Moving.
4173—Salaries—Officers—Local Moving.
4174—Salaries—Officers—Indirect Operating—Carrier Only.
4175—Salaries—Officers—General and Administrative—Carrier Only.
4176—Salaries—Officers—Packing and Crating.
4177—Salaries—Officers—Warehousing.
4178—Salaries—Officers—Overseas Import and Export.
4179—Salaries—Officers—Indirect Operating—Noncarrier.

NOTE A.—Class II carriers shall use account 4100 to record officers salaries.

NOTE B.—Account 4175 shall ordinarily include the pay of the following corporate officers:

Chairman of the board.
President.
Vice presidents.
Treasurer.
Controller.
General auditor.
General counsel.
General secretary.
General manager.
Sole proprietor.
Partners in charge of administration.

If the major duty of any of these officers relates to carrier operations, the pay of such officer should be charged to the carrier activities included in accounts 4171 through 4174 above, in accordance with instruction 11.

However, if the major duty of any of these officers relates to noncarrier activities, the pay of such officer should be charged to accounts 4176 through 4179, as appropriate.

4190—Salaries—Department and Division Managers.

This account shall include the salaries, bonuses, and sickness, holiday and vacation pay of warehouse, department, and division managers who are directly in charge of the activities of the company.

The total of such amounts shall be distributed to the following activities in accordance with instructions 11 and 28B:

4191—Salaries—Department and Division Managers—Interstate Moving.
4192—Salaries—Department and Division Managers—Intrastate Moving.
4193—Salaries—Department and Division Managers—Local Moving.
4194—Salaries—Department and Division Managers—Indirect Operating—Carrier Only.
4195—Salaries—Department and Division Managers—General and Administrative—Carrier Only.
4196—Salaries—Department and Division Managers—Packing and Crating.
4197—Salaries—Department and Division Managers—Warehousing.
4198—Salaries—Department and Division Managers—Overseas Import and Export.
4199—Salaries—Department and Division Managers—Indirect Operating—Noncarrier.

4200—Operating Wages—Transportation Only.

This account may be used as a control account for all accounts in the 4200 series.

4210—Operating Wages—Transportation Only—Intercity Drivers.

This account shall include the wages and bonuses and other direct compensation, including overtime premium and layover pay paid to employees engaged as drivers of intercity revenue equipment.

The total of such amounts shall be distributed to the following activities in accordance with instruction 11 and 28B:

4211—Operating Wages—Transportation Only—Intercity Drivers—Interstate Moving.
4212—Operating Wages—Transportation Only—Intercity Drivers—Intrastate Moving.

4220—Operating Wages—Transportation Only—Intercity Helpers.

This account shall include the wages and bonuses and other direct compensation, including overtime premium and layover pay paid to employees engaged as helpers on intercity revenue equipment.

The total of such amounts shall be distributed to the following activities in accordance with instructions 11 and 28B:

4221—Operating Wages—Transportation Only—Intercity Helpers—Interstate Moving.

4222—Operating Wages—Transportation Only—Intercity Helpers—Intrastate Moving.

NOTE A.—The pay of road help purchased by a company driver from an agent or other local source shall be charged to Account 7660—Purchased Labor—Temporary Help.

4230—Operating Wages—Transportation Only—Driver—Helper—Local Moving Only.

This account shall include the wages and bonuses and other direct compensation, including overtime premium paid to employees engaged as drivers of or helpers on local moving revenue equipment.

The amount in this account is chargeable to Account 4233—Operating Wages—Transportation Only—Driver-Helper—Local Moving Only—Local Moving.

4240—Operating Wages—Transportation Only—Drivers—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 drayage laborers in transportation 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—Drivers—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 3313—Moving Revenue—Local—Overseas Import and Export.

4300—Packer Wages.

This account may be used as a control account for all accounts in the 4300 series.

4310—Packer Wages—Interstate Moves.

This account shall include the wages and bonuses and other direct compensation, including overtime premium paid to employees engaged directly in performing packing services for interstate shipments of household goods. The amount in this account is chargeable to Account 4316—Packer Wages—Interstate Moves—Packing and Crating.

4320—Packer Wages—Intrastate Moves.

This account shall include the wages and bonuses and other direct compensation, including overtime premium paid to employees engaged directly in performing packing services for intrastate shipments of household goods. The amount in this account is chargeable to Account 4326—Packer Wages—Intrastate Moves—Packing and Crating.

4330—Packer Wages—Overseas Shipments.

This account shall include the wages and bonuses and other direct compensation, including overtime premium paid to employees engaged directly in performing containerized packing services for overseas shipments. The amount in this account is chargeable to Account 4338—Packer Wages—Overseas Shipments—Overseas Import and Export.

4400—Warehouse Labor.

This account may be used as a control account for all accounts in the 4400 series.

4410—Warehouse Labor—Household Goods.

This account shall include the wages and bonuses and other direct compensation, including overtime premium of employees engaged in the loading, unloading, handling, and storage of household goods at the company's warehouse.

ITEMS (SEE INSTRUCTION 6)

Checkers.
Casual labor used at the warehouse site.
Inspectors.
Loaders.
Stackers.
Working foremen.

The pay of employees not normally engaged in this activity, such as drivers, shall be charged to this account, when such employees act in the capacities indicated above.

The amount in this account is chargeable to Account 4417—Warehouse Labor—Household Goods—Warehousing.

NOTE A.—Wages paid for warehouse handling of storage-in-transit shipments shall be charged to account 4420 for interstate SIT shipments or account 4430 for intrastate SIT shipments.

NOTE B.—The warehouse handling of overseas shipment containers shall be charged to account 4908.

4420—Warehouse Handling—SIT Interstate.

This account shall include the wages and bonuses and other direct compensation, including overtime premium of employees engaged in the loading, unloading, and handling of interstate storage-in-transit shipments. The amount in this account is chargeable to Account 4427—Warehouse Handling—SIT Interstate—Warehousing.

4430—Warehouse Handling—SIT Intrastate.

This account shall include the wages and bonuses and other direct compensation, including overtime premium of employees engaged in the loading, unloading and handling of intrastate storage-in-transit shipments. The amount in this account is chargeable to Account 4437—Warehouse Handling—SIT Intrastate—Warehousing.

4600—Repair Wages.

This account may be used as a control account for all accounts in the 4600 series.

4610—Repair Wages—Transportation Equipment Only.

This account shall include the salaries and wages, including overtime premium of employees engaged in repairing and servicing vehicles owned, rented or leased by the company when such equipment is used in the performance of transportation services.

ITEMS (SEE INSTRUCTION 6)

Battery men.
Carpenters.
Electricians and radio maintenance men.
Gasoline and oil attendants.
Machinists.
Mechanics.
Metal workers.
Painters.
Washers and cleaners.
Working foremen.

The total of such amounts shall be distributed to the following activities in accordance with instructions 11 and 28B:

4611—Repair Wages—Transportation Equipment Only—Interstate Moving.
4612—Repair Wages—Transportation Equipment Only—Intrastate Moving.
4613—Repair Wages—Transportation Equipment Only—Local Moving.
4614—Repair Wages—Transportation Equipment Only—Indirect Operating—Carrier Only.
4615—Repair Wages—Transportation Equipment Only—General and Administrative—Carrier Only.

NOTE A.—The pay of employees engaged in repairing and servicing carrier revenue equipment shall be included in this account in accordance with instruction 28B.

NOTE B.—The pay of employees engaged in repairing and servicing noncarrier vehicles and warehouse equipment shall be included in account 4620. The predominant use of the equipment shall be used in determining the specific activity to be charged. See instruction 28B.

4620—Other Repair Wages.

This account shall include the salaries and wages, including overtime premium of employees engaged in repairing and servicing service vehicles, warehouse equipment, company buildings and other equipment owned, rented, or leased by the company, and such equipment is not used in the performance of carrier transportation services. These employees would include, for example, building maintenance crews, electricians, servicemen, and automobile mechanics. The predominant use of the vehicle shall be used in determining the activity to be charged. The total of such amounts shall be distributed to the following activities in accordance with instructions 11 and 28B:

4626—Other Repair Wages—Packing and Crating.
4627—Other Repair Wages—Warehousing.
4628—Other Repair Wages—Overseas Import and Export.
4629—Other Repair Wages—Indirect Operating—Noncarrier.

4700—Commission Agent Fees.

This account shall include commissions and fees paid to organizations and individuals (not on the company's payroll) for the solicitation of transportation rev-

enue 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 charges to account 4908.

NOTE B.—Wages paid for the performance of specialized local moving packing services shall be charged to 4906.

5000—Fringe Benefits.

This account shall be used as a control account for all accounts in the 5000 series. Amounts in this account shall be distributed to the following accounts in accordance with instructions 28B and 29:

5001—Fringe Benefits—Interstate Moving.
5002—Fringe Benefits—Intrastate Moving.
5003—Fringe Benefits—Local Moving.
5004—Fringe Benefits—Indirect Operating—Carrier Only.
5005—Fringe Benefits—General and Administrative—Carrier Only.
5006—Fringe Benefits—Packing and Crating.
5007—Fringe Benefits—Warehousing.
5008—Fringe Benefits—Overseas Import and Export.
5009—Fringe Benefits—Indirect Operating—Noncarrier.

NOTE A.—Carriers may distribute each natural classification within series 5000 to the appropriate activity. In this case carriers are not required to maintain or distribute this control account.

5010—Contributions to Union Welfare Funds.

This account shall include amounts paid by the company to health and welfare plans under agreements with employee unions. The amounts in this account are chargeable to the following activities in accordance with instructions 23B and 29:

5011—Contributions to Union Welfare Funds—Interstate Moving.
5012—Contributions to Union Welfare Funds—Intrastate Moving.
5013—Contributions to Union Welfare Funds—Local Moving.
5014—Contributions to Union Welfare Funds—Indirect Operating—Carrier Only.
5015—Contributions to Union Welfare Funds—General and Administrative—Carrier Only.
5016—Contributions to Union Welfare Funds—Packing and Crating.
5017—Contributions to Union Welfare Funds—Warehousing.
5018—Contributions to Union Welfare Funds—Overseas Import and Export—Noncarrier.
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:

5021—Employees' Group Insurance—Interstate Moving.
5022—Employees' Group Insurance—Intrastate Moving.
5023—Employees' Group Insurance—Local Moving.
5024—Employees' Group Insurance—Indirect Operating—Carrier Only.
5025—Employees' Group Insurance—General and Administrative—Carrier Only.
5026—Employees' Group Insurance—Packing and Crating.
5027—Employees' Group Insurance—Warehousing.
5028—Employees' Group Insurance—Overseas Import and Export—Noncarrier.
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:

5031—Workmen's Compensation—Interstate Moving.
5032—Workmen's Compensation—Intrastate Moving.
5033—Workmen's Compensation—Local Moving.
5034—Workmen's Compensation—Indirect Operating—Carrier Only.
5035—Workmen's Compensation—General and Administrative—Carrier Only.
5036—Workmen's Compensation—Packing and Crating.
5037—Workmen's Compensation—Warehousing.
5038—Workmen's Compensation—Overseas Import and Export—Noncarrier.
5039—Workmen's Compensation—Indirect Operating—Noncarrier.

This account group shall also be charged each month, and Account 2130—Other Current and Accrued Liabilities (class II) or Account 2172—Personal Injuries, Property Damage Claims and Workmen's Compensation Claims (estimated liabilities, accrued) (class I), shall be credited with amounts sufficient to meet the probable liability not covered by outside insurance on account of claims for injuries to and death of employees arising under workmen's compensation and employer's liability acts. (See instruction 22(a) and (c).)

5040—Pension and Retirement Plans.

This account shall include the net payments (premiums or contributions less dividends or refunds) made by the carrier to trustees or commercial insurance companies on behalf of its employees for pensions or retirement plans. This account shall also include payments made to retired employees for pension or retirement. The amounts in this account are chargeable to the following activities in accordance with instructions 28B and 29:

5041—Pension and Retirement Plans—Interstate Moving.
5042—Pension and Retirement Plans—Intrastate Moving.
5043—Pension and Retirement Plans—Local Moving.
5044—Pension and Retirement Plans—Indirect Operating—Carrier Only.
5045—Pension and Retirement Plans—General and Administrative—Carrier Only.
5046—Pension and Retirement Plans—Packing and Crating.
5047—Pension and Retirement Plans—Warehousing.
5048—Pension and Retirement Plans—Overseas Import and Export—Noncarrier.
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 account 4120—Salaries—Clerical, and the subdivisions of 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:

5051—Vacation Pay—Interstate Moving.
5052—Vacation Pay—Intrastate Moving.
5053—Vacation Pay—Local Moving.
5054—Vacation Pay—Indirect Operating—Carrier Only.
5055—Vacation Pay—General and Administrative—Carrier Only.
5056—Vacation Pay—Packing and Crating.
5057—Vacation Pay—Warehousing.
5058—Vacation Pay—Overseas Import and Export—Noncarrier.
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 account 4120—Salaries—Clerical, and the subdivisions of 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:

5061—Holiday Pay—Interstate Moving.
5062—Holiday Pay—Intrastate Moving.
5063—Holiday Pay—Local Moving.
5064—Holiday Pay—Indirect Operating-Carrier Only.
5065—Holiday Pay—General and Administrative—Carrier Only.
5066—Holiday Pay—Packing and Crating.
5067—Holiday Pay—Warehousing.
5068—Holiday Pay—Overseas Import and Export—Noncarrier.
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 sickness pay and other miscellaneous paid time off of clerks, drivers and helpers, packers, warehousemen, and other wage-earners whose salaries are included in account 4120 and subdivisions of accounts 4200, 4300, 4400, 4600 and 4900.

ITEMS (SEE INSTRUCTION 6)

Attendance at union meetings during working hours.
Birthday pay.
Compensatory time off.
Funeral or bereavement pay.
Voluntary payments to employees in lieu of salaries and wages lost, while on strike.
Other similar payments.

The amounts in this account are chargeable to the following activities in accordance with instructions 28B and 29:

5071—Miscellaneous Paid Time Off—Interstate Moving.
5072—Miscellaneous Paid Time Off—Intrastate Moving.
5073—Miscellaneous Paid Time Off—Local Moving.
5074—Miscellaneous Paid Time Off—Indirect Operating—Carrier Only.
5075—Miscellaneous Paid Time Off—General and Administrative—Carrier Only.
5076—Miscellaneous Paid Time Off—Packing and Crating.
5077—Miscellaneous Paid Time Off—Warehousing.
5078—Miscellaneous Paid Time Off—Overseas Import and Export—Noncarrier.
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:

5091—Other Employee Benefits—Interstate Moving.
5092—Other Employee Benefits—Intrastate Moving.
5093—Other Employee Benefits—Local Moving.
5094—Other Employee Benefits—Indirect Operating—Carrier Only.
5095—Other Employee Benefits—General and Administrative—Carrier Only.
5096—Other Employee Benefits—Packing and Crating.
5097—Other Employee Benefits—Warehousing.
5098—Other Employee Benefits—Overseas Import and Export—Noncarrier.
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:

5111—FICA Taxes—Interstate Moving.
5112—FICA Taxes—Intrastate Moving.
5113—FICA Taxes—Local Moving.
5114—FICA Taxes—Indirect Operating—Carrier Only.
5115—FICA Taxes—General and Administrative—Carrier Only.
5116—FICA Taxes—Packing and Crating.
5117—FICA Taxes—Warehousing.
5118—FICA Taxes—Overseas Import and Export—Noncarrier.
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:

5121—Federal Unemployment Taxes—Interstate Moving.
5122—Federal Unemployment Taxes—Intrastate Moving.
5123—Federal Unemployment Taxes—Local Moving.
5124—Federal Unemployment Taxes—Indirect Operating—Carrier Only.
5125—Federal Unemployment Taxes—General and Administrative—Carrier Only.
5126—Federal Unemployment Taxes—Packing and Crating.
5127—Federal Unemployment Taxes—Warehousing.
5128—Federal Unemployment Taxes—Overseas Import and Export—Noncarrier.
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:

5131—State Unemployment Taxes—Interstate Moving.
5132—State Unemployment Taxes—Intrastate Moving.
5133—State Unemployment Taxes—Local Moving.
5134—State Unemployment Taxes—Indirect Operating—Carrier Only.
5135—State Unemployment Taxes—General and Administrative—Carrier Only.
5136—State Unemployment Taxes—Packing and Crating.
5137—State Unemployment Taxes—Warehousing.
5138—State Unemployment Taxes—Overseas Import and Export—Noncarrier.
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, except State, county, and municipal sales 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, except State, county, and municipal sales taxes, on motor oil shall be charged to Account 8450—Gas, Diesel Fuel, and Oil Taxes—Federal or Account 8440—Gas, Diesel Fuel, and Oil Taxes—State and Local, as appropriate.

6200—Tires and Tubes.

This account shall include the cost, including taxes, of tires and tubes applied to the company's revenue vehicles or service vehicles of the warehouse or maintenance activities. The cost of tires and tubes may be charged directly to this account or included in Account 1140—Prepayments (class II) or Account 1146—Prepaid Tires and Tubes (class I only) and charged off to this account in appropriate monthly installments. The total of such amounts shall be distributed to the following activities in accordance with instruction 28B:

6201—Tires and Tubes—Interstate Moving.
6202—Tires and Tubes—Intrastate Moving.
6203—Tires and Tubes—Local Moving.
6204—Tires and Tubes—Indirect Operating—Carrier Only.
6206—Tires and Tubes—Packing and Crating.
6207—Tires and Tubes—Warehousing.
6209—Tires and Tubes—Indirect Operating—Noncarrier.

NOTE A.—When a carrier contracts to use tires at a monthly rental based on miles run or some similar method of computing the charge, the cost of such tire service, including abused tires, shall be included in this account.

NOTE B.—The cost of unapplied tires and tubes held in stock, shall be charged to Account 1151—Materials and Supplies.

NOTE C.—Fully expensed tires and tubes that are transferred from one activity to another shall be accounted for by crediting and charging the appropriate activity for the estimated value at the time of transfer.

NOTE D.—Recoveries from insurance companies as reimbursement for the loss of tires and tubes included in this account, the proceeds of sold tires and tubes, and the estimated value of tires and tubes on a vehicle that is sold or traded in, shall be credited to this account. (See however, Account 1146—Prepaid Tires and Tubes, note C).

6300—Other Vehicle Supplies.

This account shall include the cost of sundry supplies consumed in the operation of vehicles, and the cost of repairing such supplies when necessary.

ITEMS (SEE INSTRUCTION 6)

Antifreeze.
Brake fluid.
Cables.
Cleaning supplies.
Dollies.
Fire extinguishers.
First-aid kits.
Floor runners.
Ladders.
Padlocks.
Pads.
Piano boards.
Rigging devices.
Ropes.
Shock absorber oil.
Solvents.
Tarpaulins.
Walkboards.

Cleaning expenses of the interior or exterior of revenue vehicles should be charged to this account.

The total of such amounts shall be distributed to the following activities in accordance with instruction 28B:

6301—Other Vehicle Supplies — Interstate Moving.
6302—Other Vehicle Supplies — Intrastate Moving.
6303—Other Vehicle Supplies — Local Moving.
6304—Other Vehicle Supplies — Indirect Operating—Carrier Only.
6306—Other Vehicles Supplies — Packing and Crating.
6307—Other Vehicle Supplies — Warehousing.
6309—Other Vehicle Supplies — Indirect Operating—Noncarrier.

6400—Vehicle Repair Parts.

This account shall include the cost of vehicle parts used in repairing the company's vehicles.

ITEMS (SEE INSTRUCTION 6)

Accessories installed on operating vehicles, when replacing original items.
Diesel oil filters.
Flares.
Fuses.
Light casings.
Marker light replacements.
Oil filter packs.
Parts for communication equipment repair installed in vehicles.
Reflectors.
Replacement costs (net) or engines (see account 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, furniture and 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.

6520—Repair Materials—Equipment.

This account shall include the cost of materials and parts used for the repair of all equipment other than trucks and autos, whether such equipment is owned or leased.

ITEMS (SEE INSTRUCTION 6)

Dock levelers.
Garage and shop equipment.
Parts for air conditioners.
Office machines and equipment.
Repair and operating costs for communication equipment (including towers and antennas), not installed in vehicles.
Scales.

The total of such amounts shall be distributed to the following activities in accordance with instruction 28B:

6524—Repair Materials—Equipment—Indirect Operating—Carrier Only.
6525—Repair Materials—Equipment—General and Administrative—Carrier Only.
6526—Repair Materials—Equipment—Packing and Crating.
6527—Repair Materials—Equipment—Warehousing.
6528—Repair Materials—Equipment—Overseas Import and Export.
6529—Repair Materials—Equipment—Indirect Operating—Noncarrier.

NOTE A.—Class II carriers shall use Account 6500 to record equipment repair materials other than for trucks and autos.

6530—Repair Materials—Furniture and Fixtures.

Charge this account with the cost of materials and parts used for repair of furniture and fixtures. This includes, for example, mechanical, electrical, and other miscellaneous parts, hardware, and materials used in the maintenance of office furniture and related apparatus. The total of such amounts shall be distributed to the following activities in accordance with instruction 28B:

6534—Repair Materials—Furniture and Fixtures—Indirect Operating—Carrier Only.
6535—Repair Materials—Furniture and Fixtures—General and Administrative—Carrier Only.
6536—Repair Materials—Furniture and Fixtures—Packing and Crating.
6537—Repair Materials—Furniture and Fixtures—Warehousing.
6538—Repair Materials—Furniture and Fixtures—Overseas Import and Export.
6539—Repair Materials—Furniture and Fixtures—Indirect Operating—Noncarrier.

NOTE A.—Class II carriers shall use account 6500 to record furniture and fixture repair materials.

6600—Printing and Office Supplies.

This account may be used as a control account for all accounts in the 6600 series. Class II carriers shall include in this account group the expenses includible in accounts 6610 and 6620 for printed forms, office supplies, tariffs and schedules. Such expenses shall be distributed to the following accounts in accordance with instruction 28B:

6601—Printing and Office Supplies—Interstate Moving.
6602—Printing and Office Supplies—Intrastate Moving.
6603—Printing and Office Supplies—Local Moving.
6604—Printing and Office Supplies—Indirect Operating—Carrier Only.
6605—Printing and Office Supplies—General and Administration—Carrier Only.
6606—Printing and Office Supplies—Packing and Crating.
6607—Printing and Office Supplies—Warehousing.
6608—Printing and Office Supplies—Overseas Import and Export.
6609—Printing and Office Supplies—Indirect Operating—Noncarrier.

6610—Printed Forms and Office Supplies.

This account shall include the cost of printed forms and supplies necessary to conduct operating activities as well as the cost of supplies used in connection with the business administration of company activities.

ITEMS (SEE INSTRUCTION 6)

Accounting forms.
Bills of lading.
Books.
Computer programs purchased (expense portion).
Continuous forms (data processing supplies).
Disk packs (data processing supplies).
Drinking water.
Drivers logs, cost of.
Envelopes.
Legal forms, law office supplies.
Notary fees.
Magnetic tapes (data processing supplies).
Printed forms for general use.
Printing costs for freight bills, waybills, manifest.
Sales invoices.
Stationery and printing.
Tabulating cards (data processing supplies).
Warehouse receipts.

The total of such amounts shall be distributed to the following activities in accordance with instruction 28B:

6611—Printed Forms and Office Supplies—Interstate Moving.
6612—Printed Forms and Office Supplies—Intrastate Moving.
6613—Printed Forms and Office Supplies—Local Moving.
6614—Printed Forms and Office Supplies—Indirect Operating—Carrier Only.
6615—Printed Forms and Office Supplies—General and Administrative—Carrier Only.
6616—Printed Forms and Office Supplies—Packing and Crating.
6617—Printed Forms and Office Supplies—Warehousing.
6618—Printed Forms and Office Supplies—Overseas Import and Export.
6619—Printed Forms and Office Supplies—Indirect Operating—Noncarrier.

NOTE A.—Class II carriers shall use account 6600 to record payments for printed forms and office supplies.

NOTE B.—Items identified as carrier data processing supplies are chargeable to account 6615 only.

6620—Tariffs and Schedules.

This account shall include the cost of printing and other expenses, except salaries incurred in the preparation of tariffs and schedules, including postage and transportation charges. This account shall also include amounts payable to outside agencies for publishing the carrier's tariffs and schedules. The total of amounts included in the account shall be distributed to the following activities in accordance with instruction 28B:

6621—Tariffs and Schedules—Interstate Moving.
6622—Tariffs and Schedules—Intrastate Moving.
6623—Tariffs and Schedules—Local Moving.
6626—Tariffs and Schedules—Packing and Crating.
6627—Tariffs and Schedules—Warehousing.
6628—Tariffs and Schedules—Overseas Import and Export.

NOTE A.—Class II carriers shall use account 6600 to record payments for tariffs and schedules.

6700—Packing and Crating Material and Supplies.

This account shall include the cost of barrels, cartons, boxes, lumber, nails, and all other materials used in packing and crating of household goods for either domestic or foreign customers.

The total of amounts included in this account shall be distributed to the fol-

lowing 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.—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.)

6900—Purchased Transportation—Overseas Import and Export.

This account may be used as a control account for all accounts in the 6900 series.

NOTE A.—Amounts includible in subaccounts 6920, 6930, 6940 and 6950 shall be segregated as indicated below for report purposes, as appropriate:

Payments for truck.
Payments for tractor.
Payments for trailer.
Payments for driver.

6920—Purchased Transportation—Overseas Import and Export—Tractor Rents With Driver—From Agents.

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 in the transportation of loaded overseas containerized shipments where the payment includes wages of the driver. The amounts in this account shall be charged to the following activities in accordance with instruction 28B:

6921—Purchased Transportation—Overseas Import and Export—Tractor Rents With Driver—From Agents—Interstate Moving.
6922—Purchased Transportation—Overseas Import and Export—Tractor Rents With Driver—From Agents—Intrastate Moving.
6923—Purchased Transportation—Overseas Import and Export—Tractor Rents With Driver—From Agents—Local Moving.

6930—Purchased Transportation—Overseas Import and Export—Tractor Rents With Driver—From Owner Operators.

This account shall include amounts payable to owner operators for furnishing tractors with drivers for the exclusive use of and under the control of the carrier in the transportation of loaded overseas containerized shipments where the payment includes the wages of the driver. The amount in this account shall be charged to the following activities in accordance with instruction 28B:

6931—Purchased Transportation—Overseas Import and Export—Tractor Rents With Driver—From Owner Operators—Interstate Moving.
6932—Purchased Transportation—Overseas Import and Export—Tractor Rents With Driver—From Owner Operators—Intrastate Moving.
6933—Purchased Transportation—Overseas Import and Export—Tractor Rents With Driver—From Owner Operators—Local Moving.

6940—Purchased Transportation—Overseas Import and Export—Tractor-Trailer Rents With Driver—From Agents.

This account shall include amounts payable to agents for furnishing tractor-trailer combinations with driver for exclusive use of and control by the carrier in the transportation of loaded overseas containerized shipments where the payment includes the wages of the driver. The amount in this account shall be charged to the following activities in accordance with instruction 28B:

6941—Purchased Transportation—Overseas Import and Export—Tractor-Trailer Rents With Driver—From Agents—Interstate Moving.
6942—Purchased Transportation—Overseas Import and Export—Tractor-Trailer Rents With Driver—From Agents—Intrastate Moving.
6943—Purchased Transportation—Overseas Import and Export—Tractor-Trailer Rents With Driver—From Agents—Local Moving.

6950—Purchased Transportation—Overseas Import and Export—Tractor-Trailer Rents With Driver—From Owner Operators.

This account shall include amounts payable to owner operators for furnishing tractor-trailer combinations with driver for exclusive use of and control by the carrier in the transportation of loaded overseas containerized shipments where the payment includes the wages of the driver. The amount in this account shall be charged to the following activities in accordance with instruction 28B:

6951—Purchased Transportation—Overseas Import and Export—Tractor-Trailer Rents With Driver—From Owner Operators—Interstate Moving.
6952—Purchased Transportation—Overseas Import and Export—Tractor-Trailer Rents With Driver—From Owner Operators—Intrastate Moving.
6953—Purchased Transportation—Overseas Import and Export—Tractor-Trailer Rents With Driver—From Owner Operators—Local Moving.

6980—Purchased Transportation—Overseas Import and Export—Other Transportation Modes.

This account shall include amounts payable to airlines, railroads and water carriers for the intercity transportation of loaded or empty overseas containerized shipments. Amounts in this account shall be charged to the following activities in accordance with instruction 28B:

6981—Purchased Transportation—Overseas Import and Export—Other Transportation Modes—Interstate Moving.
6982—Purchased Transportation—Overseas Import and Export—Other Transportation Modes—Intrastate Moving.

NOTE A.—If the carrier arranges for the overseas transportation of loaded containers on an ocean vessel, and the transfer of such shipment to a motor vehicle at a foreign port and delivery to a destination, amounts collected from the shipper shall be credited directly to account 2034—Accounts Payable—Other. This treatment recognizes no revenue or expense to the carrier for completing these foreign moving services.

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 facilites, 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—Noncarrier.

NOTE A.—The records supporting the entries in this account shall be so maintained as to show the respective amounts paid to each provider of the service with respect to each class of service so furnished and the basis upon which the fees are assessed.

NOTE B.—Payments to commission agents or organizations for services provided as set out in Account 4700—Commission Agent Fees shall be charged to that account.

NOTE C.—Law expenses incident to the purchase of operating rights, the acquisition of such rights from Federal or State Commissions or securing from local authorities of franchises or consents with a life of more than 1 year and expenses incident to securing certificates of convenience and necessity shall be charged to Account 1310—Organization, Franchises, and Permits (class II) and Accounts 1321 or 1331 (class I), as appropriate, or Account 1341—Other Intangible Property (classes I and II). Law expenses and expenditures incident to securing authorization for issuance of long-term debt or capital stock shall be charged to Account 1510—Deferred and Miscellaneous Debits (class II) and Account 1511—Unamortized Debt Discount and Expense (class I), or Account 2410—Deferred Credits (class II) and Account 2411—Unamortized Premium on Debt (class I), or Account 2633—Commission and Expense on Capital Stock (classes I and II), as appropriate.

NOTE D.—Regulatory expenses which by approval or direction of the Commission are to be spread over future periods shall be charged to Account 1510—Deferred and miscellaneous debits (Class II) or to Account 1512—Other deferred debits (Class I) and amortized by charges to this account.

NOTE E.—This account shall not be used to record charges for services by affiliated companies that are routine in nature. Such amounts shall be charged to the appropriate transportation related operating expense account.

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.

NOTE A.—Amounts includible in subaccounts 7610, 7620, 7630, 7640 and 7650 shall be segregated as indicated below for recent purposes, as appropriate:

Payments for truck.
Payments for tractor.
Payments for trailer.
Payments for driver.

7610—Purchased Transportation—Equipment Rents—Without Driver.

This account shall include amounts payable to others under an equipment lease agreement whereby revenue vehicles are furnished to the reporting carrier for its exclusive use without the services of the lessor's driver.

The amounts in this account shall be distributed to the following activities in accordance with instruction 28B:

7611—Purchased Transportation—Equipment Rents—Without Driver—Interstate Moving.
7612—Purchased Transportation—Equipment Rents—Without Driver—Intrastate Moving.
7613—Purchased Transportation—Equipment Rents—Without Driver—Local Moving.
7616—Purchased Transportation—Equipment Rents—Without Driver—Packing and Crating.

7620—Purchased Transportation—Tractor Rents With Driver—From Agent.

This account shall include amounts payable to carrier agents for furnishing tractors with the service of drivers for the exclusive use of and control by the carrier on a domestic basis. The arrangement specifies that the driver shall be paid by the carrier's agent and accordingly shall not be included on the carrier's payroll. The amounts in this account shall be charged to the following activities in accordance with instruction 28B:

7621—Purchased Transportation—Tractor With Driver—From Agent—Interstate Moving.
7622—Purchased Transportation—Tractor With Driver—From Agent—Intrastate Moving.

NOTE A.—The above-described purchase of motor vehicle carriage provided by agents for loaded overseas containers shall be charged to account 6920.

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.

NOTE A.—The above-described purchase of motor vehicle carriage provided by owner operators for loaded overseas containers shall be charged to account 6930.

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.

NOTE A.—The above-described purchase of motor vehicle carriage provided by agents for loaded overseas containers shall be charged to account 6940.

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.

NOTE A.—The above-described purchase of motor vehicle carriage provided by owner operators for loaded overseas containers shall be charged to account 6950.

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.
7666—Purchased Labor—Temporary Help—Packing and Crating.

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.

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

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

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 6620—Tariffs and Schedules.

7990—Miscellaneous Corporate Expenses.

This account group includes the cost of general supplies and expenses as well as miscellaneous services purchased in connection with company operations not included elsewhere.

ITEMS (SEE INSTRUCTION 6)

Annual fees for listing stock on exchanges.
Appraisals of operating property for record purposes.
Armored car service.
Awards of merchandise and other safety campaign expenses for employees (but not bonuses).
Bank service charges.
Cash bail forfeited by a driver's nonappearance in court in connection with a traffic violation.

Contributions for charitable, social, or community welfare purposes that have a direct or intimate relationship to the protection of the property, development of the business or welfare of the carrier's employees. (See instruction 29, and Account 9400—Other Nonoperating Income.)
Cost of advertising for hiring personnel.
Cost of Christmas, wedding, and similar presents given to employees.
Court costs and fees.
Demurrage, wharfage and similar expenses when not recollectible from customers.
Directors fees and expenses.
Discounts not practical to apply to the items purchased.
Donations to funds used for the prevention of strikes.
Facilities and services for employees, such as: costs of picnics, recreational activities, and equipping baseball, bowling, and other athletic teams.
Fines for traffic violations.
Inspection costs of operating property by State inspection bureaus.
Inventory adjustments not otherwise apportioned. (See Account 1151—Materials and Supplies.)
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.
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 the investment in which is included in account 1221—Revenue Equipment, and also depreciation of similar equipment the investment in which is included in account 1261—Property Used in Other Than Carrier Operations, that relates to activities 6 through 9. 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.
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). It shall also include the depreciation of similar equipment the investment in which is included in account 1261—Property Used in Other Than Carrier Operations, that relates to activities 6 through 9. 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-Noncarrier.

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). It shall also include the depreciation of similar equipment the investment in which is included in account 1261—Property Used in Other Than Carrier Operations, that relates to activities 6 through 9.

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). It shall also include the depreciation of similar property the investment in which is included in account 1261—Property Used in Other Than Carrier Operations, that relates to activities 6 through 9.

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). It shall also include the depreciation of similar equipment the investment in which is included in account 1261—Property Used in Other Than Carrier Operations, that relates to activities 6 through 9.

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 1243—Undistributed Property (class I). It shall also include depreciation of similar property temporarily included in account 1261— Property Used in Other Than Carrier Operations, that relates to activities 6 through 9. 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). It shall also include depreciation of similar property the investment in which is included in account 1261—Property Used in Other Than Carrier Operations, that relates to activities 6 through 9.

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). It shall also include the amortization of improvements to leasehold property installed by the company, the investment in which is included in account 1261—Property Used in Other Than Carrier Operations, that relates to activities 6 through 9.

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—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 equipment 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.

The records shall be kept so as to show separately for each of the following subdivisions the amount of each class of tax included in this account and the basis on which it is levied, segregated between the amounts levied by the Federal Government, and by state, municipal and other taxing authorities.

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:

8411—Real Estate and Personal Property Taxes—Interstate Moving.
8412—Real Estate and Personal Property Taxes—Intrastate Moving.
8413—Real Estate and Personal Property Taxes—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.
8417—Real Estate and Personal Property Taxes—Warehousing.
8418—Real Estate and Personal Property Taxes—Overseas Import and Export.
8419—Real Estate and Personal Property Taxes—Indirect Operating—Noncarrier.

8420—Vehicle Licenses and Registration Fees—State and Local.

This account shall include the cost of all State, county, and municipal taxes, licenses and fees assessed for the privilege of owning or operating vehicles.

ITEMS (SEE INSTRUCTION 6)

Certificate of title fees.
Cost of identification plates, tags, cards, etc., issued by State and regulatory bodies.
License plate fees.
Registration fees.
Vehicle qualification fees.

The total of such amounts shall be distributed to the following activities in accordance with instruction 28B:

8421—Vehicle Licenses and Registration Fees—State and Local—Interstate Moving.
8422—Vehicle Licenses and Registration Fees—State and Local—Intrastate Moving.
8423—Vehicle Licenses and Registration Fees—State and Local—Local Moving.
8424—Vehicle Licenses and Registration Fees—State and Local—Indirect Operating—Carrier Only.
8425—Vehicle Licenses and Registration Fees—State and Local—General and Administrative—Carrier Only.
8426—Vehicle Licenses and Registration Fees—State and Local—Packing and Crating.
8429—Vehicle Licenses and Registration Fees—State and Local—Indirect Operating—Noncarrier.

8430—Vehicle Licenses and Registration Fees—Federal.

This account shall include the cost of all Federal taxes, licenses, and fees assessed for the privilege of 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.

8440—Gas, Diesel Fuel, and Oil Taxes—State and Local.

This account shall include all State, county, municipal, and other taxes except sales 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 2171—Self-Insurance (Estimated Liability; Accrued) (class I) shall be credited with the self-insured portion of coverage sufficient to meet the probable losses which are not covered by commercial insurance.

The total of such amounts shall be distributed to the following activities in accordance with instruction 28B:

8665—Insurance on Buildings and Structures—General and Administrative—Carrier Only.
8667—Insurance on Buildings and Structures—Warehousing.
8669—Insurance on Buildings and Structures—Indirect Operating—Noncarrier.

8690—Other Insurance Expense.

This account includes the net cost (premiums less dividends and refunds) of commercial insurance (see instruction 22 (a) and (b)) to protect the company against liabilities and losses, the cost of which is not provided for elsewhere.

This account group shall also be charged and Account 2130—Other Current and Accrued Liabilities (class II) or Account 2175—Other Estimated Liabilities (Estimated Liabilities; Accrued) (class I) shall be credited with any self-insured portion of coverage sufficient to meet the probable liabilities, losses, and related legal fees which are not covered by commercial insurance for the classes of risks set out below.

ITEMS (SEE INSTRUCTION 6)

Burglary.
Comprehensive general liability insurance to cover liability resulting from other than operation of owned or leased vehicles.
Cost of liquor bonds (see note A).
Cost of bonds furnished to guarantee the payment of State mileage taxes (see note A).
Detective fees for investigation of cargo losses.
Fidelity.
Holdup.
Owners' landlords' and tenants' liability.
Premiums on performance bonds.
Rewards for information leading to the return of stolen money.

The amounts in this account are chargeable to the following activities in accordance with instruction 28B:

8695—Other Insurance Expense—General and Administrative—Carrier Only.
8697—Other Insurance Expense—Warehousing.
8699—Other Insurance Expense—Indirect Operating—Noncarrier.

NOTE A.—Recoverable cash deposits in lieu of bonds furnished shall be included in Account 1020—Special Deposits (class II) or Account 1023—Miscellaneous Special Deposits (class I).

8700—Provision for Claims—Self-Insured Portion.

This account may be used as a control account for all accounts in the 8700 series. Class II carriers shall include in this account group the expenses includable in accounts 8710, 8720, and 8740 for provisions for self-insured claims—cargo loss and damage, public liability, and property damage, and fire, theft, and collision.

Such expenses shall be distributed to the following accounts in accordance with instruction 28B:

8701—Provision for Claims—Self-Insured Portion—Interstate Moving.
8702—Provision for Claims—Self-Insured Portion—Intrastate Moving.
8703—Provision for Claims—Self-Insured Portion—Local Moving.
8706—Provision for Claims—Self-Insured Portion—Packing and Crating.
8707—Provision for Claims—Self-Insured Portion—Warehousing.
8708—Provision for Claims—Self-Insured Portion—Overseas Import and Export.
8709—Provision for Claims—Self-Insured Portion—Indirect Operating—Noncarrier.

8710—Provision for Claims — Self-Insured Portion—Cargo Loss and Damage.

This account shall be charged, and Account 2130—Other Current and Accrued Liabilities (class II) or Account 2173—Cargo Loss and Damage Claims (Estimated Liabilities; Accrued) (class I)

shall be credited with the self-imposed portion of coverage sufficient to meet the probable liabilities and related legal fees, which are not covered by commercial insurance for the classes of risks set out in Account 8610. This includes for example, company protection against liability for claims resulting from loss or damage to, or delay of property entrusted to it for transportation or storage. The total of such amounts shall be distributed to the following activities in accordance with instruction 28B:

8711—Provision for Claims—Self-Insured Portion—Cargo Loss and Damage—Intrastate 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.
8809—Uncollectible Revenue—Indirect Operating—Noncarrier.

NOTE A.—Losses on receivables for carrier operating revenues, including such losses on notes or claims receivable, shall be charged to account 8805. Losses on receivables for noncarrier operating revenues, including such losses on notes or claims receivable, shall be charged to account 8809.

NOTE B.—Losses on receivables for nonoperating revenues, including such losses on notes or claims receivable, shall be charged to account 9400.

NOTE C.—Uncollected COD's (through bankruptcy of delivery carrier or agent, fault of driver, etc.) shall be charged to account 8805.

8900—Gain or Loss on Disposition of Operating Assets.

This account may be used as a control account for all accounts in the 8900 series.

8910—Gains on Disposition of Operating Assets.

(a) This account shall reflect the gains on each unit of retired, sold, or traded-in operating assets, including accounts 1221 through 1232 (class II) and accounts 1221 through 1252 (class I), depreciated under the unit plan. (See instruction 21(a)(1).) This account shall also reflect the gains on disposition of carrier intangible property having a fixed term. (See instruction 21(b)(1).) Such amounts shall be credited to account 8915.

(b) Gains on disposition of property used in other than carrier operations that pertains to activities 6 through 9 shall be credited to account 8919. For other noncarrier property see the text of account 8500/9500—Gain or Loss on Disposition of Other Assets.

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 that pertains to activities 6 through 9

shall be charged to account 8929. For other noncarrier property see the text of account 8500/9500—Gain or Loss on Disposition of Other Assets.

NOTE A.—Losses on disposition of intangible property not having a fixed term shall be included in Account 9520—Nonoperating Losses on Disposition of Assets.

NOTE B.—Losses on disposition of land and structures shall be included in Account 9540—Losses on Disposition of Land and Structures.

CLASS I AND CLASS II MOTOR CARRIERS CHART OF ACCOUNTS

OTHER INCOME AND EXPENSES

Class II accounts		Class I accounts	
8000/9000	Other Income/Deductions (Control)	8000/9000	Other Income/Deductions (Control).
8100/9100	Income from Noncarrier Operations (Net)	8100/9100	Income from Noncarrier Operations (Net):
		8110/9110	Income from Noncarrier Operations.
		8120/9120	Expenses of Noncarrier Operations.
8200/9200	Interest and Dividend Income (Control)	8200/9200	Interest and Dividend Income (Control).
8210/9210	Interest Income	8210/9210	Interest Income.
8220/9220	Dividend Income	8220/9220	Dividend Income.
8300/9300	Lease of Distinct Operating Units (Control)	8300/9300	Lease of Distinct Operating Units (Control).
8310/9310	Lease of Distinct Operating Unit—Debit	8310/9310	Lease of Distinct Operating Unit—Debit.
8320/9320	Lease of Distinct Operating Unit—Credit	8320/9320	Lease of Distinct Operating Unit—Credit.
8400/9400	Other Nonoperating Income (Net)	8400/9400	Other Nonoperating Income (Net):
		8410/9410	Other Nonoperating Income.
		8421/9421	Other Nonoperating Deductions. Bad Debts.
		8422/9422	Amortization (Franchises, Permits and Other).
		8423/9423	Life Insurance Premiums (Nontax Deductible).
		8429/9429	Other.
8500/9500	Gain or Loss on Disposition of Other Assets (Net).	8500/9500	Gain or Loss on Disposition of Other Assets (Net):
		8510/9510	Nonoperating Gains on Disposition of Assets.
		8520/9520	Nonoperating Losses on Disposition of Assets.
		8530/9530	Gains on Disposition of Land and Structures.
		8540/9540	Losses on Disposition of Land and Structures.
8600/9600	Interest and Amortization of Debt Discount Expense and premium.	8600/9600	Interest and Amortization of Debt Discount Expense and Premium:
8610/9610	Interest Expense—Equipment Obligations	8610/9610	Interest Expense—Equipment Obligations.
8620/9620	Interest Expense—Advances	8620/9620	Interest Expense—Advances.
8630/9630	Interest Expense—Bonds	8630/9630	Interest Expense—Bonds.
8640/9640	Interest Expense—Other Long-Term Obligations.	8640/9640	Interest Expense—Other Long-Term Obligations.
8650/9650	Interest Expense—Current Obligations	8650/9650	Interest Expense—Current Obligations.
8660/9660	Interest Expense—Matured Obligations	8660/9660	Interest Expense—Matured Obligations.
8670/9670	Amortization of Debt Discount and Expense	8670/9670	Amortization of Debt Discount and Expense.
8680/9680	Amortization of Premium on Debt-Credit	8680/9680	Amortization of Premium on Debt-Credit.
8700/9700	Income Taxes on Ordinary Income	8700/9700	Income Taxes on Ordinary Income (Control):
		8710/9710	Federal Income Taxes.
		8720/9720	State Income Taxes.
		8730/9730	Other Income Taxes.
8740/9740	Provision for deferred taxes	8740/9740	Provision for deferred taxes.
8800/9800	Extraordinary Items	8800/9800	Extraordinary Items (Control):
		8810/9810	Extraordinary Items (Net).
		8820/9820	Prior Period Items (Net).
		8850/9850	Income Taxes on Extraordinary and Prior Period Items.
8851/9851	Provision for deferred taxes—extraordinary and prior period items.	8851/9851	Provision for deferred taxes—extraordinary and prior period items.

*The account number before the slash refers to Class I and Class II Instruction 27 and 28A carriers. The account number after the slash refers to Class I and Class II Instruction 28B carriers.

CLASS I AND CLASS II MOTOR CARRIERS

OTHER INCOME AND EXPENSE ACCOUNT EXPLANATIONS

8100/9100—Income From Noncarrier Operations (net) (classes I and II).

(a) Class I carriers may use this account as a control account for accounts 8110/9110 and 8120/9120.

(b) Class II carriers may adopt their own classification of revenues and expenses for this account. The classification shall be such, however, as to permit ready analysis.

(c) This account shall include the revenues from and expenses incurred by the carrier in business activities that are not connected with its motor carrier operations, the investment in which is carried in Account 1261—Property Used in Other Than Carrier Operations (classes I and II).

NOTE A.—The expenses referred to in the text of this account include all elements of cost incurred in noncarrier operations, including depreciation and amortization of property used in other than motor carrier operations (even if the carrier derives no income from this property), rents, taxes (other than income taxes), assessments, insurance, et cetera.

NOTE B.—Uncollectible income from noncarrier operations shall be included in this account. (See also Account 8400/9400—Other Nonoperating Income (net) (class II), and Account 8421/9421—Bad Debts (other nonoperating deductions) (class I).)

8110/9110—Income From Noncarrier Operations (class I).

This account shall include the revenues of the carrier derived from business activities which are not connected with its motor carrier operations.

The carrier may classify revenues according to its needs. Any subsidiary classification shall permit analysis of all major items included in this account.

8120/9120—Expenses of Noncarrier Operations (class I).

This account shall include the expenses incurred by the carrier in business activities which are not connected with its motor carrier operations. The carrier may classify expenses according to its needs. Any subsidiary classifications shall permit ready analysis of all major items included in this account.

NOTE A.—See note A, account 8100/9100.
NOTE B.—See note B, account 8100/9100.

8200/9200—Interest and Dividend Income (classes I and II).

Carriers may use this account as a control account for accounts 8210/9210 and 8220/9220.

8210/9210—Interest Income (classes I and II).

(a) This account shall include interest accruing to the accounting carrier upon securities of other companies and Federal, State, or municipal governments, on loans, notes, and advances; special deposits and all other interest-bearing assets. Interest accrued shall not be credited to this account unless its payment is reasonably assured; in other cases, credits to this account shall be based upon the interest actually collected. The periodic amortization of a discount on the purchase of an interest-bearing note shall be credited to this account. (See instruction 18(c).)

(b) This account shall be kept so as to show separately the interest income from each investment and from each affiliated company.

NOTE A.—Service charges assessed by the carrier in connection with advances of money shall be included in this account.

8220/9220—Dividend Income (classes I and II).

(a) This account shall include income derived by the accounting carrier from the dividends on stock of other companies held by it. Accruals of guaranteed dividends may be included in this account if the payment is reasonably assured.

(b) This account shall be kept so as to show separately the dividend income from each investment and from each affiliated company.

8300/9300—Lease of Distinct Operating Units.

This account may be used as a control account for all accounts in the 8300/9300 series.

8310/9310—Lease of Distinct Operating Unit—Debit.

This account shall include amounts payable for rent of operating authority of a distinct operating unit (see definition 23) or system leased from others for use in motor carrier operations when the carrier has exclusive possession.

NOTE A.—Expenses incurred by the reporting carrier while using the vehicles or other

property shall be recorded in the appropriate operating expense accounts.

8320/9320—Lease of Distinct Operating Unit—Credit.

(a) This account shall include amounts receivable for the rental of property constituting a distinct operating unit (see definition 23) or the rental of operating authority leased by the carrier to others for use in motor carrier operations, when the lessee has exclusive possession.

(b) This account shall be charged with all expenses assumed by the lessor in connection with the property leased, and shall be subdivided to show separately for each such lease the following:

(1) Rent revenue.
(2) Expenses.
(3) Taxes.
(4) Uncollectible rents.

NOTE A.—Accruals of depreciation on carrier operating property leased to others as part of a distinct operating unit shall be credited to Account 1232—Accumulated Depreciation and Amortization, Other Carrier Property (class II) or to Account 1252—Accumulated Depreciation, Carrier Operating Property Leased to Others (class I).

8400/9400—Other Nonoperating Income (net) (classes I and II).

(a) Class I carriers may use this account as a control account for accounts 8410/9410 and 8429/9429.

(b) Class II carriers may subdivide this account to reflect separately other nonoperating income and other nonoperating deductions.

(c) This account shall include all income accrued to the accounting carrier in accordance with the terms of any contract by which the carrier is entitled to participate in the profits from the operations of others, including subsidiaries (see note A); and all other nonoperating income not provided for in any of the foregoing accounts. This account shall also include all deductions from gross income not provided for in any of the foregoing accounts, such as:

(1) Unsecured accruals on obligations arising under contracts whereby the accounting carrier has guaranteed the annual or more frequent periodic payment of money or performance of other obligation on the part of another corporation or person and because of the default of such other corporation or person, the liability of the accounting carrier has become actual.

(2) Losses resulting from the operations of others (including subsidiaries) whenever, in accordance with the terms of any contract, the accounting carrier is bound to contribute toward reimbursement of such losses.

(3) Losses on receivables, notes, or claims, that are not includible in Account 5950/8800 — Uncollectible Revenue (classes I and II), or Account 8100/9100—Income From Noncarrier Operations (net) (class II), and Account 8120/9120—Expense of Noncarrier Operations (class I).

(4) Amortization charges on the book cost of property included in Account 1310—Organization, Franchises and Permits (class II), and 1341—Other Intangible Property (class II), and in Accounts 1313 through 1341 (class I), which is not restricted to a fixed term, and other items among the carrier's assets. (See instruction 23(d).)

(5) Contributions for charitable, social, or community welfare purposes that do not have a direct or immediate relationship to the protection of the property, development of the business, or welfare of the carrier's employees. (See instruction 29, and Account 4690/7990—Other General Supplies and Expenses.)

(6) Penalties and fines for violations of law except for violations of traffic regulations which are provided for in Account 4690/7990—Other General Supplies and Expenses.

(7) The expense representing the excess of premiums for life insurance carried on the lives of officers and employees over the increase in the cash surrender value of the policies, when the carrier is the beneficiary. (See note A under instruction 22.) The excess of the proceeds of a policy over the cash surrender value upon the death of an insured officer or employee shall be credited to this account. (See, however, note B.)

(8) Other deductions from gross income.

NOTE A.—"Profits from the operations of others" does not include any dividends on stock. Income from dividends shall be credited to Account 8220/9220—Dividend Income (classes I and II).

NOTE B.—Items described in this account shall be included in Account 8800/9800—Extraordinary Items (class II) and Account 8810/9810—Extraordinary Items (net) (class I) when qualifying as extraordinary pursuant to instruction 8.

8410/9410—Other Nonoperating Income (class I).

This account shall include all income accrued to the accounting carrier in accordance with the terms of any contract by which the carrier is entitled to participate in the profits of others, and all other nonoperating income not provided for in accounts 8110/9110, 8210/9210, and 8220/9220.

8420/9420—Other Nonoperating Deductions (class I).

(a) Class I carriers may use this account as a control account for the following accounts 8421/9421, 8422/9422, 8423/9423, and 8429/9429.

(b) This account shall include all deductions from gross income not provided for in account 8120/9120. (For items includible in this account, see account 8400/9400.)

8421/9421—Bad Debts (class I).

This account shall include losses on receivables, notes, or claims that are not includible in Account 5950/8800—Uncollectible Revenue or Account 8120/9120—Expenses of Noncarrier Operations.

8422/9422—Amortization (franchises, permits, and other) (class I).

This account shall include amortization charges on the book cost of property included in Accounts 1313—Organization, 1321—Franchises, 1331—Permits and Patents, and 1341—Other Intangible Property, which is not restricted to a fixed term. (See instruction 23(d).)

8423/9423—Life Insurance Premiums (class I).

This account shall include the expense representing the excess of premiums for life insurance carried on the lives of officers and employees over the increase in the cash surrender value of the policies, when the carrier is the beneficiary. (See note A under instruction 22.)

8429/9429—Other (nonoperating deductions) (class I).

This account shall include all other deductions from gross income outlined in control account 8400/9400 which are not includible in accounts 8410/9410 through 8423/9423.

8500/9500—Gain or Loss on Disposition of Other Assets (net) (classes I and II).

(a) Class I carriers may use this account as a control account for account series 8500/9500.

(b) Class II carriers may maintain records so as to show separately gains and losses on nonoperating assets, as well as permit ready analysis of each major gain or loss item.

(c) This account shall be used to record any gain or loss on retirement, sale, or trade-in of property used in other than carrier operations (including property acquired for use in carrier operations, but sold without being placed in service) and of intangible property which is not restricted to a fixed term. Accounting in this case shall be performed in accordance with instruction 21.

8510/9510—Nonoperating Gains on Disposition of Assets (class I).

This account shall reflect the gain on each unit of retired, sold, or traded-in property, used in other than carrier operations, and on intangible property which is not restricted to a fixed term (See instruction 21(b)(2).)

8520/9520—Nonoperating Losses on Disposition of Assets (class I).

This account shall reflect the loss on each unit of retired, sold, or traded-in property, used in other than carrier operations, and on intangible property which is not restricted to a fixed term. (See instruction 21(b)(2).)

8530/9530—Gains on Disposition of Land and Structures (class I).

This account shall reflect the gain on land which is sold or traded in and on structures which are retired, sold, or traded in. (See instruction 21(a)(4).)

8540/9540—Losses on Disposition of Land and Structures (class I).

This account shall reflect the loss on land which is sold or traded in and on structures which are retired, sold, or traded in. (See instruction 21(a)(4).)

8600/9600—Interest and Amortization of Debt Discount and Expenses and Premium.

This account may be used as a control account for all accounts in the 8600/9600 series.

8610/9610—Interest Expense—Equipment Obligations.

This account group includes all interest accrued on equipment obligations issued or assumed by the carrier.

NOTE A.—This account shall not include interest on securities held by the carrier in its treasury, in sinking or other special funds, or pledged as collateral.

NOTE B.—A short-term rate interest adjustment connected with the refinancing of old obligations shall be included in this account.

8620/9620—Interest Expense—Advances.

This account includes all interest accrued on advances issued or assumed by the carried.

NOTE A.—This account shall not include interest on securities held by the carrier in its treasury, in sinking or other special funds, or pledged as collateral.

NOTE B.—See note B, account 8610/9610.

8630/9630—Interest Expense—Bonds.

This account group includes all interest accrued on bonds issued or assumed by the carrier.

NOTE A.—This account shall not include interest on securities held by the carrier in its treasury, in sinking or other special funds, or pledged as collateral.

NOTE B.—See note B, account 8610/9610.

8640/9640—Interest Expense—Other Long-term Obligations.

This account includes all interest accrued on other long-term obligations issued or assumed by the carrier.

NOTE A.—This account shall not include interest on securities held by the carrier in its treasury, in sinking or other special funds, or pledged as collateral.

NOTE B.—See note B, account 8610/9610.

8650/9650—Interest Expense—Current Obligations.

This account group includes all interest accrued on current obligations issued or assumed by the carrier.

NOTE A.—This account shall not include interest on securities held by the carrier in its treasury, in sinking or other special funds, or pledged as collateral.

NOTE B.—See note B, account 8610/9610.

8660/9660—Interest Expense—Matured Obligations.

This account group includes all interest accrued on matured obligations issued or assumed by the carrier.

NOTE A.—This account shall not include interest on securities held by the carrier in its treasury, in sinking or other special funds, or pledged as collateral.

NOTE B.—See note B, account 8610/9610.

8670/9670—Amortization of Debt Discount and Expense.

This account group shall be charged each month with the applicable proportion of the unamortized discount and expense on outstanding long-term debt (see note A). Nonmaterial costs of tax stamps (for long-term notes, mortgages, etc.) shall be charged directly to this account.

NOTE A.—The proportion to be charged to this account each month shall be determined according to a rule, the uniform application of which during the interval between the issuance and maturity of any debt will completely amortize the discount at which such debt was issued and the debt expense connected therewith. Amounts charged to this account shall be concurrently credited to Account 1510—Deferred and Miscellaneous Debits (Class II) or Account 1511—Unamortized Debt Discount and Expense (Class I). (See instruction 17.)

8680/9680—Amortization of Premium on Debit—Credit.

This account shall be credited each month with the applicable proportion of the premium at which outstanding long-term debt was issued.

NOTE A.—The proportion to be credited to this account each month shall be determined according to a rule, the uniform application of which during the interval between the issuance and the maturity of any debt will completely amortize the premium at which such debt was issued. Amounts credited to this account shall be concurrently debited to Account 2410—Deferred credits (Class II) or Account 2411—Unamortized Premium on Debt (Class I).

8700/9700—Income Taxes on Ordinary Income (Classes I and II).

(a) Class I carriers may use this account as a control account for accounts 8710/9710, 8720/9720, and 8730/9730.

(b) Class II carriers may subdivide this account to show separately amounts pertaining to: Federal income taxes, State income taxes, other income taxes.

(c) Monthly accruals for Federal, State, or other income taxes applicable to ordinary income shall be included in this account. (See texts of Account 8800/9800—Extraordinary Items (class II), and Account 8850/9850—Income Taxes on Extraordinary and Prior Period Items (class I), Account 2921—Other Credits to Retained Earnings (classes I and II), and Account 2961—Other Debits to Retained Earnings (classes I and II), for recording other income tax consequences.

(d) Details pertaining to the tax consequences of other unusual and significant items, and also cases where the tax consequences are disproportionate to the related amounts included in income accounts, shall be submitted to the Commission for consideration and decision as to proper accounting.

NOTE A.—Personal income taxes of sole proprietors and members of partnerships shall not be charged to this account: if paid from funds of the business, the amounts thereof shall be charged to Account 2721—Drawings (classes I and II) (sole proprietorship equity), or 2821—Drawings (classes I and II) (partnership equity), as appropriate.

NOTE B.—In special income tax situations, not prescribed herein, the carrier should submit the proposed accounting to the Commission for consideration and advise. (See instruction 31).

NOTE C.—Income taxes withheld at the source on dividends received shall be charged to this account.

8710/9710—Federal Income Taxes (class I).

This account shall be debited with the monthly accruals for Federal income taxes which are estimated to be payable and which are applicable to ordinary income.

8720/9720—State Income Taxes (class I).

This account shall be debited with the monthly accruals for State income taxes, applicable to ordinary income.

8730/9730—Other Income Taxes (class I).

This account shall be debited with the monthly accruals for all other income taxes, applicable to ordinary income.

8740/9740—Provision for deferred taxes (classes I and II).

(a) This account shall include the net tax effect of all material timing differences (see definitions 39 (g) and (e)) originating and reversing in the current accounting period, and the future tax benefits of loss carryforwards recognized in accordance with instruction 31(c).

(b) This account shall include credits for the amortization of the investment tax credit if the carrier elected to use the deferred method of accounting for the investment tax credit. (See instruction 31(d)).

8800/9800—Extraordinary Items (classes I and II).

(a) Class I carriers may use this account as a control account for accounts 8810/9810, 8820/9820, 8850/9850, and 8851/9851.

(b) Class II carriers may record separately amounts described as extraordinary and prior period items and income taxes on such amounts.

(c) This account shall include extraordinary and prior period items accounted for during the current accounting year in accordance with instruction 8(a) upon approval of the Commission.

(d) Class II carriers shall also include in this account the estimated income tax consequences (debit or credit) assignable to the aggregate of items of both taxable income and deductions from taxable income which, for accounting purposes, are classified as unusual and extraordinary.

(e) This account shall be maintained in a manner sufficient to identify the nature and gross amount of each debit and credit.

8810/9810—Extraordinary Items (net) (class I).

(a) This account shall include extraordinary items accounted for during the curren. accounting year in accordance with instruction 8(a), upon approval of the Commission. Among the items which shall be included in this account are:

(1) Net gain or loss on sale of land used for transportation purposes.

(2) Net gain or loss on sale of securities acquired for long-term investment purposes.

(3) Net gain or loss on reacquisition of company bonds.

(4) Loss on retirement of transportation property because of abandonment or other cause for which depreciation reserve has not been provided.

(5) Changes in application of accounting principles.

(b) Income tax consequences of charges and credits to this account shall be included in Account 8850—Income Taxes on Extraordinary and Prior Period Items, and 8851—Provisions for Deferred Taxes—Extraordinary and Prior Period Items, as appropriate.

(c) This account shall be maintained in a manner sufficient to identify the nature and gross amount of each debit and credit.

8820/9820—Prior Period Items (net) (class I).

(a) This account shall include unusual delayed items accounted for during the current accounting year in accordance with the text of instruction 8(a), upon approval of the Commission. Among the items which shall be included in this account are:

(1) Unusual adjustments, refunds, or assessments of income taxes of prior years.

(2) Similar items representing transactions of prior years which are not identifiable with or do not result from business operations of the current year.

(b) Income tax consequences of charges and credits to this account shall be included in Account 8850/9850—Income Taxes on Extraordinary and Prior Period Items, and Account 8851—Provision for Deferred Taxes—Extraordinary and Prior Period Items, as applicable.

(c) This account shall be maintained in a manner sufficient to identify the nature and gross amount of each debit and credit.

8850/9850—Income Taxes on Extraordinary and Prior Period Items (class I).

This account shall include the estimated income tax consequences (debit or credit) assignable to the aggregate of items of both taxable income and deductions from taxable income which, for accounting purposes, are classified as unusual and extraordinary and are includible in Account 8810/9810—Extraordinary Item (net) or 8820/9820—Prior Period Items (net), as appropriate. The tax effect of any timing differences caused by recognizing an item in the accounts provided for extraordinary and prior period items in different periods in determining accounting income and taxable income shall be included in account 8851/9851—Provision for deferred taxes—extraordinary and prior period items.

8851—Provision for deferred taxes—extraordinary and prior period items (class I).

This account shall include debits or credits for the current accounting period for income taxes deferred currently, or for amortization of income taxes deferred in prior accounting periods applicable to items of revenue or expense included in accounts 8810/9810—Extraordinary items (net), and 8820/9820—Prior period items (net). (See instruction 31).

CLASS I AND CLASS II MOTOR CARRIERS CONVERSION TABLES

These conversion tables relate accounts under the present system effective January 1, 1974, with accounts of similar content under the previous system. The following examples illustrate how the tables should be used:

Previous system—prior to January 1, 1974	Present system—effective January 1, 1974	How to use this table
1000	1011	Previous account 1000 is identical in content with present account 1011.
1060	1031 1032	Previous account 1060 has been expanded to present accounts 1031 and 1032.
1701 1751 1781	1451	Previous accounts 1701, 1751, and 1781 have been condensed into present account 1451.
4312 4612	4213 4313 4653	The content of previous accounts 4317 and 4612 combined is the same as the content of present accounts 4213, 4313, and 4653 combined.

NOTE.—In the case where the content of several previous accounts equals the content of several present accounts and the carrier chooses a direct comparison of accounts, rather than a combination in the first year of application of the present system, it may express the previous accounts in terms of the new accounts by using the following procedure:

(a) Total the amounts contained in the combined previous accounts (e.g., 4312+4612).

(b) Total the amounts contained in the combined new accounts (e.g., 4213+4313+4653).

(c) Establish the percentage of the amount contained in each account in (b) above in relation to the total amount of all accounts contained in (b) above.

(d) Apply the percentages of (c) to the total amount of the combined previous accounts, determined in (a) above.

Class I carriers should use tables I-A and I-B.
Class II carriers should use tables II-A and II-B.

TABLE I-A—CLASS I MOTOR CARRIERS BALANCE SHEET ACCOUNT NUMBERS CONVERSION TABLE

From the system of accounts effective prior to Jan. 1, 1974, to the system of accounts effective Jan. 1, 1974

System of accounts effective prior to Jan. 1, 1974		System of accounts effective Jan. 1, 1974	
Account title	No.	No.	Account title
ASSETS			
CURRENT ASSETS			
Cash	1000	1011	Cash.
Working Funds	1020	1012	Working Funds.
Interest Special Deposits	1041	1021	Interest Special Deposits.
Dividend Special Deposits	1042	1022	Dividend Special Deposits.
Miscellaneous Special Deposits	1043	1023	Miscellaneous Special Deposits.
Temporary Cash Investments	1060	1031	Temporary Cash Investments; Affiliated Companies.
		1032	Temporary Cash Investments; Other.
Notes Receivable	1080	1111	Notes Receivable; Officers, Stockholders and Employees.
		1112	Notes Receivable; Other.

TABLE I–A—Continued

From the system of accounts eff. prior to Jan. 1, 1974, to the system of accounts eff. Jan. 1, 1974

System of accounts effective prior to Jan. 1, 1974		System of accounts effective Jan. 1, 1974	
Account title	No.	No.	Account title
ASSETS—Continued			
CURRENT ASSETS—Continued			
Loans and Notes Receivable From Affiliated Companies.	1101	1121	Loans and Notes Receivable From Affiliated Companies.
Interest and Dividends Receivable From Affiliated Companies.	1105	1122	Interest and Dividends Receivable From Affiliated Companies.
Accounts Receivable From Affiliated Companies.	1109	1123	Accounts Receivable From Affiliated Companies.
Accounts Receivable; Agents, Customers, and Interline.	1120	1131	Accounts Receivable; Customers, and Interline.
		1133	Accounts Receivable; Officers, Stockholders and Employees.
Accounts Receivable; Other	1130	1135	Accounts Receivable; Other.
Subscribers to Capital Stock	1140	1161	Subscribers to Capital Stock.
Interest and Dividends Receivable	1160	1162	Interest and Dividends Receivable.
Prepaid Taxes and Licenses	1171	1141	Prepaid Taxes and Licenses.
Prepaid Insurance	1172	1142	Prepaid Insurance.
Prepaid Interest	1173	1143	Prepaid Interest.
Prepaid Rents	1174	1144	Prepaid Rents.
Prepaid Stationery and Printed Matter	1175	1145	Prepaid Stationery and Printed Matter.
Prepaid Tires and Tubes	1176	1146	Prepaid Tires and Tubes.
Miscellaneous Prepayments	1179	1147	Miscellaneous Prepayments.
Material and Supplies	1180	1151	Materials and Supplies.
Other Current Assets	1190	1163	Other Current Assets, Other.
TANGIBLE PROPERTY			
Land and Land Rights	1201	1211	Land.
Structures	1210	1213	Structures.
Revenue Equipment	1220	1221	Revenue Equipment.
Service Cars and Equipment	1230	1223	Service Cars and Equipment.
Shop and Garage Equipment	1240	1233	Shop and Garage Equipment.
Furniture and Office Equipment	1250	1235	Furniture and Office Equipment.
Miscellaneous Equipment	1260	1237	Miscellaneous Equipment.
Improvements to Leasehold Property	1270	1241	Improvements to Leasehold Property.
Undistributed Property	1280	1243	Undistributed Property.
Unfinished Construction	1290	1245	Unfinished Construction.
Carrier Operating Property Leased to Others	1300	1251	Carrier Operating Property Leased to Others.
Non-Carrier Property	1400	1261	Property Used in Other than Carrier Operations.
INTANGIBLE PROPERTY			
Organization	1501	1313	Organization.
Franchises	1511	1321	Franchises.
Patents	1541	1331	Permits and Patents.
Other Intangible Property	1550	1341	Other Intangible Property.

TABLE I–A—Continued

From the system of accounts eff. prior to Jan. 1, 1974, to the system of accounts eff. Jan. 1, 1974

System of accounts effective prior to Jan. 1, 1974		System of accounts effective Jan. 1, 1974	
Account title	No.	No.	Account title
INVESTMENTS, SECURITIES AND ADVANCES—cont.			
INVESTMENTS, SECURITIES AND ADVANCES			
Investments and Advances; Affiliated Companies.	1600	1411	Common Stocks; Affiliated Companies.
		1413	Preferred Stocks; Affiliated Companies.
		1415	Bonds; Affiliated Companies.
		1417	Notes; Affiliated Companies.
		1419	Other Investments; Affiliated Companies.
		1421	Advances; Affiliated Companies.
Other Investments and Advances	1650	1431	Common Stocks; Other.
		1433	Preferred Stocks; Other.
		1435	Bonds; Other.
		1437	Notes; Other.
		1439	Other Investments; Other.
		1441	Advances; Other.
SPECIAL FUNDS			
Sinking Funds	1701	1451	Special Funds.
Depreciation Funds	1751		
Miscellaneous Special Funds	1781		
DEFERRED DEBITS			
Unamortized Debt Discount and Expense	1880	1511	Unamortized Debt Discount and Expense.
Other Deferred Debits	1890	1512	Other Deferred Debits.
		1551	Clearing Accounts.
MISCELLANEOUS DEBIT ITEMS			
Discount in Capital Stock	1900	2632	Discount on Captial Stock.
Commission and Expense on Capital Stock	1910	2633	Commission and Expense on Capital Stock.
Reacquired Securities	1920	2341	Reacquired Long-Term Obligations.
		2661	Treasury stock.
Nominally Issued Securities	1990	2621	Nominally Issued Securities.
LIABILITIES			
CURRENT LIABILITIES			
Notes Payable	2000	2011	Notes Payable.
Matured Long-Term Obligations	2020	2012	Matured Long-Term Obligations.
Loans and Notes Payable to Affiliated Companies.	2031	2021	Loans and Notes Payable to Affiliated Companies.
Interest and Dividends Payable to Affiliated Companies.	2035	2022	Interest and Dividends Payable to Affiliated Companies.
Accounts Payable to Affiliated Companies	2039	2023	Accounts Payable to Affiliated Companies.
Accounts Payable—Officers, Stockholders and Employees.	2051	2031	Accounts Payable; Officers, Stockholders and Employees.
Interline Account Balances	2055	2032	Accounts Payable; Interline.
Accounts Payable, Other	2059	2033	Accounts Payable; Employee Withholding.
		2034	Accounts Payable; Other.
Wages Payable	2070	2041	Salaries and Wages Payable.
C.O.D.'s Unremitted	2090	2051	C.O.D.'s Unremitted.
Dividends Declared	2100	2131	Dividends Payable.
Taxes Accrued	2120	2111	Gasoline, Other Fuel and Oil Taxes; Accrued
		2112	Vehicle Licenses and Registration Fees; Accrued.
		2113	Real Estate and Personal Property Taxes; Accrued.
		2114	Social Security Taxes; Accrued.
		2115	Other Taxes; Accrued.
		2121	Accrued Federal Income Taxes.
		2122	Accrued State Income Taxes.
		2123	Accrued Other Income Taxes.
Interest Accrued	2150	2141	Notes and Advances Payable (Interest Accrued).
		2142	Equipment Obligations (Interest Accrued).
		2143	Bonds and Debentures (Interest Accrued).
		2144	Other Long-Term Obligations (Interest Accrued).
		2145	Other Interest (Interest Accrued).

TABLE I–A—Continued

From the system of accounts eff. prior to Jan. 1, 1974, to the system of accounts eff. Jan. 1, 1974

System of accounts effective prior to Jan. 1, 1974		System of accounts effective Jan. 1, 1974	
Account title	No.	No.	Account title
LIABILITIES—continued			
CURRENT LIABILITIES—continued			
Matured Interest	2160	2151	Notes and Advances Payable (Matured Interest).
		2152	Equipment Obligations (Matured Interest).
		2153	Bonds and Debentures (Matured Interest).
		2154	Other Long-Term Obligations (Matured Interest).
		2155	Other Interest (Matured Interest).
Other Current Liabilities	2180	2171	Self Insurance (Estimated Liabilities; Accrued).
		2172	Personal Injuries, Property Damage Claims and Workmen's Compensation (Estimated Liabilities; Accrued).
		2173	Cargo Loss and Damage Claims (Estimated Liabilities; Accrued).
		2174	Overcharge Claims (Estimated Liabilities; Accrued).
		2175	Other Estimated Liabilities (Estimated Liabilities; Accrued).
		2181	Other Current Liabilities.
LONG-TERM DEBT DUE WITHIN 1 YEAR			
Equipment Obligations and Other Debt Due Within 1 Year.	2190	2161	Current Equipment Obligations and Other Debt.
ADVANCES PAYABLE			
Advances Payable, Affiliated Companies	2200	2311	Notes Payable (Affiliated Companies).
		2312	Open Accounts, Not Subject to Current Settlement (Affiliated Companies).
		2313	Interest Accrued, Not Subject to Current Settlement (Affiliated Companies).
Other Advances Payable	2250	2321	Notes Payable (Other).
		2322	Open Accounts, Not Subject to Current Settlement (Other).
		2323	Interest Accrued, Not Subject to Current Settlement (Other).
EQUIPMENT AND OTHER LONG-TERM OBLIGATIONS			
Equipment Obligations	2300	2331	Equipment Obligations.
Bonds	2330	2332	Bonds and Debentures.
Other Long-Term Obligations	2360	2333	Capitalized Lease Obligations.
		2334	Other Long-Term Obligations.
DEFERRED CREDITS			
Unamortized Premium on Debt	2400	2411	Unamortized Premium on Debt.
Other Deferred Credits	2450	2412	Other Deferred Credits.
RESERVES			
Reserve for Depreciation—Structures	2510	1214	Accumulated Depreciation—Structures.
Reserve for Depreciation—Revenue Equipment.	2520	1222	Accumulated Depreciation—Revenue Equipment.
Reserve for Depreciation—Service Cars and Equipment.	2530	1224	Accumulated Depreciation—Service Cars and Equipment.
Reserve for Depreciation—Shop and Garage Equipment.	2540	1234	Accumulated Depreciation—Shop and Garage Equipment.
Reserve for Depreciation—Furniture and Office Equipment.	2550	1236	Accumulated Depreciation—Furniture and Office Equipment.
Reserve for Depreciation—Miscellaneous Equipment.	2560	1238	Accumulated Depreciation—Miscellaneous Equipment.

TABLE I-A—Continued

From the system of accounts eff. prior to Jan. 1, 1974, to the system of accounts eff. Jan. 1, 1974

System of accounts effective prior to Jan. 1, 1974		System of accounts effective Jan. 1, 1974	
Account title	No.	No.	Account title
RESERVES—continued			
Reserve for Depreciation—Improvements to Lease-Hold Property.	2570	1242	Accumulated Depreciation—Improvements to Lease-Hold Property.
Reserve for Depreciation—Undistributed Property.	2580	1244	Accumulated Depreciation—Undistributed Property.
Reserve for Depreciation—Carrier Operating Property Leased to Others.	2590	1252	Accumulated Depreciation—Carrier Operating Property Leased to Others.
Reserve for Amortization; Carrier Operating Property.	2600	1314 1322 1332 1342	Accumulated Amortization—Organization. Accumulated Amortization—Franchises. Accumulated Amortization—Permits and Patents. Accumulated Amortization—Other Intangible Property.
Reserve for Depreciation and Amortization; Other Property.	2610	1262	Accumulated Depreciation and Amortization—Property Used in Other Than Carrier Operations.
Reserve for Adjustments; Investments and Advances.	2630	1428 1448	Adjustments—Investments and Advances Affiliated Companies. Adjustments—Other Investments and Advances.
Reserve for Uncollectible Accounts	2650	1138	Allowance for Uncollectible Accounts.
Insurance Reserves	2660	2511	Estimated Liabilities.
Injuries, Loss and Damage Reserves	2680		
Other Reserves	2690		
CAPITAL STOCK			
Preferred Capital Stock	2700	2611	Capital Stock—Preferred.
Common Capital Stock	2710	2612	Capital Stock—Common.
Capital Stock Subscribed	2730	2613	Subscribed Capital Stock.
PROPRIETOR'S CAPITAL			
Sole Proprietorship Capital	2800	2711 2721 2731	Sole Proprietorship Capital. Drawings. Profit and Loss.
Partnership Capital	2810	2811 2821 2831	Partnership Capital. Drawings. Profit and Loss.
CAPITAL SURPLUS			
Premiums and Assessments on Capital Stock	2900	2631	Premiums and Assessments on Capital Stock.
Other Capital Surplus	2910	2641	Other Capital in Excess of Par or Stated Value.
EARNED SURPLUS			
Earned Surplus—Appropriated	2920	2651	Retained Earnings—Appropriated.
Earned Surplus—Unappropriated	2930	2652	Retained Earnings—Unappropriated.
Credit Balance Transferred from Income	2932	2911	Credit Balance Transferred from Income.
Other Credits to Earned Surplus	2938	2921	Other Credits to Retained Earnings.
Debit Balance Transferred from Income	2942	2931	Debit Balance Transferred from Income.
Dividend Appropriations	2944	2941	Dividend Appropriations.
Other Appropriations of Earned Surplus	2946	2951	Other Appropriations of Retained Earnings.
Other Debits to Earned Surplus	2948	2961	Other Debits to Retained Earnings.

TABLE I-B CLASS I MOTOR CARRIERS REVENUE AND EXPENSE ACCOUNT NUMBERS CONVERSION TABLE

From the system of accounts effective prior to Jan. 1, 1974, to the system of accounts effective Jan. 1, 1974

System of accounts effective prior to Jan. 1, 1974		System of accounts effective Jan. 1, 1974	
Account title	No.	No.	Account title
OPERATING REVENUES			
Freight Revenue; Intercity Common Carrier	3100	3100	Freight Revenue—Intercity Common Carrier.
Freight Revenue; Intercity Contract Carrier	3110	3200	Freight Revenue—Intercity Contract Carrier.
Freight Revenue; Local Cartage	3120	3300	Freight Revenue—Local Cartage.
Intercity Transportation For Other Class I And Class II Motor Carriers.	3130	3400	Intercity Transportation For Other Motor Carriers.
Other Operating Revenues	3900	3900	Other Operating Revenue.
OPERATING EXPENSES			
EQUIPMENT MAINTENANCE			
Supervision	4110	4116	Salaries—Officers—Maintenance.
		4126	Salaries—Department Managers—Maintenance.
		4136	Salaries—Supervisory Personnel—Maintenance.
		4216	Salaries and Wages—Clerical and Administrative—Maintenance.
		4316	Miscellaneous Paid Time Off—Clerical and Administrative—Maintenance.
Office and Other Expenses	4120	4246	Salaries and Wages—Vehicle Repair and Service—Maintenance.
Other Maintenance Expenses	4180	4296	Salaries and Wages—Other Labor—Maintenance.
		4346	Miscellaneous Paid Time Off—Vehicle Repair and Service—Maintenance.
		4396	Miscellaneous Paid Time Off—Other Labor—Maintenance.
		4516	Fuel for Motor Vehicles—Maintenance.
		4526	Oil, Lubricants and Coolants for Motor Vehicles—Maintenance.
		4536	Vehicle Parts—Maintenance.
		4546	Vehicle Maintenance by Outside Vendors—Maintenance.
		4556	Tires and Tubes—Maintenance.
		4596	Other Operating Supplies—Maintenance.
		4616	Office Supplies—Maintenance.
		4666	Officers and Supervisory Personnel—Expenses—Maintenance.
		4676	Other Employees' Expenses—Maintenance.
		4696	Miscellaneous Expenses—Maintenance.
		4716	Gasoline, Diesel Fuel and Oil Taxes (Federal)—Maintenance.
		4726	Vehicle License and Registration Fees—Ownership (Federal)—Maintenance.
		4736	Vehicle License and Registration Fees—Usage (Federal) Maintenance.
		4766	Gasoline, Diesel Fuel and Oil Taxes (State and Other)—Maintenance.
		4776	Vehicle License and Registration Fees—Ownership (State and Other) Maintenance.
		4786	Vehicle License and Registration Fees—Usage (State and Other) Maintenance.
		5126	Utilities Expenses—Maintenance.
		5526	Office Equipment Rents—Maintenance.
Repairs and Servicing; Revenue Equipment—Line Haul.	4131	4241	Salaries and Wages—Vehicle Repair and Service—Line Haul.
		4341	Miscellaneous Paid Time Off—Vehicle Repair and Service—Line Haul.
		4521	Oil and Lubricants and Coolants for Motor Vehicles—Line Haul.[1]
		4531	Vehicle Parts—Line Haul.
		4541	Vehicle Maintenance by Outside Vendors—Line Haul.
Repairs and Servicing; Revenue Equipment—Pickup and Delivery.	4135	4242	Salaries and Wages—Vehicle Repairs and Service.
		4342	Miscellaneous Paid Time Off—Vehicle Repair and Service Pickup and Delivery.
		4522	Oil, Lubricants and Coolants for Motor Vehicles—Pickup and Delivery.[1]

See footnotes at end of table.

TABLE I–B—Continued

From the system of accounts eff. prior to Jan. 1, 1974, to the system of accounts eff. Jan. 1, 1974.

System of accounts effective prior to Jan. 1, 1974		System of accounts effective Jan. 1, 1974	
Account title	No.	No.	Account title
TRANSPORTATION—continued			
Drivers and Helpers—Pickup and Delivery	4235	4222	Salaries and Wages—Drivers and Helpers—Pickup and Delivery.
		4252	Salaries and Wages—Owner-Operator Drivers—Pickup and Delivery.
		4322	Miscellaneous Paid Time Off—Drivers and Helpers—Pickup and Delivery.
		4352	Miscellaneous Paid Time Off—Owner-Operator Drivers—Pickup and Delivery.
Employees' Welfare Expenses	4245	4401	Other Fringes—Line Haul.[2]
		4402	Other Fringes—Pickup and Delivery.[2]
Fuel for Revenue Equipment—Line Haul	4251	4511	Fuel for Motor Vehicles—Line Haul.
Fuel for Revenue Equipment—Pickup and Delivery.	4255	4512	Fuel for Motor Vehicles—Pickup and Delivery.
Oil for Revenue Equipment—Line Haul	4261	4521	Oil, Lubricants and Coolants for Motor Vehicles—Line Haul.[3]
Oil for Revenue Equipment—Pickup and Delivery.	4265	4522	Oil, Lubricants and Coolants for Motor Vehicles—Pickup and Delivery.[3]
Equipment Rents; Intercity; With Drivers	4271	5411	Vehicle Rents With Driver—Line Haul.
Equipment Rents; Intercity; Without Drivers	4272	5421	Vehicle Rents With Driver—Vehicle Portion Only—Line Haul.
		5431	Vehicle Rents Without Driver—Line Haul.
Other Purchased Transportation; Intercity	4273	5441	Other Purchased Transportation—Motor Carriers—Line Haul.
		5451	Other Purchased Transportation—Railroads—Line Haul.
		5461	Other Purchased Transportation—Water Carriers—Line Haul.
		5471	Other Purchased Transportation—Air Lines and Other—Line Haul.
Equipment Rents; Pickup and Delivery; With Drivers.	4275	5412	Vehicle Rents With Driver—Pickup and Delivery.
Equipment Rents; Pickup and Delivery; Without Drivers.	4276	5422	Vehicle Rents With Driver—Vehicle Portion Only—Pickup and Delivery.
		5432	Vehicle Rents Without Driver—Pickup and Delivery.
Other Purchased Pickup and Delivery	4277	5442	Other Purchased Transportation—Motor Carries—Pickup and Delivery.
		5472	Other Purchased Transportation—Airlines and Other—Pickup and Delivery.
		5482	Allowances to Shippers—Pickup and Delivery.
Equipment Rents; Credit	4279	5491	Equipment Rents—Credit—Line Haul.
		5492	Equipment Rents—Credit—Pickup and Delivery.
Operating Rents	4285	5519	Building Operating Rents.
TERMINAL			
Supervisory Salaries	4311	4113	Salaries—Officers—Billing and Collecting.
		4114	Salaries—Officers—Platform.
		4115	Salaries—Officers—Terminal.
		4123	Salaries—Terminal and Department Managers—Billing and Collecting.
		4124	Salaries—Terminal and Department Managers—Platform.
		4125	Salaries—Terminal Managers.
		4133	Salaries—Supervisory Personnel—Billing and Collecting.
		4134	Salaries—Supervisory Personnel—Platform.
		4135	Salaries—Supervisory and Administrative Personnel—Terminal
Salaries and Fees; Billing and Collecting	4312	4213	Salaries and Wages—Clerical and Administrative—Billing and Collecting.
		4313	Miscellaneous Paid Time Off—Clerical and Administrative—Billing and Collecting.
		4653	Outside Fees—Billing and Collecting.

See footnotes at end of table.

TABLE I–B—Continued

From the system of accounts eff. prior to Jan. 1, 1974, to the system of accounts eff. Jan. 1, 1974

System of accounts effective prior to Jan. 1, 1974		System of accounts effective Jan. 1, 1974	
Account title	No.	No.	Account title
OPERATING EXPENSES—Continued			
EQUIPMENT MAINTENANCE—continued			
		4532	Vehicle Parts—Pickup and Delivery.
		4542	Vehicle Maintenance by Outside Vendors—Pickup and Delivery.
Employees Welfare Expenses	4145	4406	Other Fringes—Maintenance.[1]
Tires and Tubes; Revenue Equipment—Line Haul.	4161	4551	Tires and Tubes—Line Haul.
Tires and Tubes; Revenue Equipment—Pickup and Delivery.	4165	4552	Tires and Tubes—Pickup and Delivery.
Operating Rents	4185	5516	Building Operating Rents—Maintenance.
Joint Garage Expense; Debit	4191	5916	Joint Facility Expense—Debit—Maintenance.
Joint Garage Expense; Credit	4196	5926	Joint Facility Expense—Credit—Maintenance.
TRANSPORTATION			
Supervision	4210	4111	Salaries—Officers—Line Haul.
		4112	Salaries—Officers—Pickup and Delivery.
		4121	Salaries—Department Managers—Line Haul.
		4122	Salaries—Terminal and Department Managers—Pickup and Delivery.
		4131	Salaries—Supervisory Personnel—Line Haul.
		4132	Salaries—Supervisory Personnel—Pickup and Delivery.
		4211	Salaries and Wages—Clerical and Administrative—Line Haul.
		4212	Salaries and Wages—Clerical and Administrative—Pickup and Delivery.
		4311	Miscellaneous Paid Time Off—Clerical and Administrative—Line Haul.
		4312	Miscellaneous Paid Time Off—Clerical and Administrative—Pickup and Delivery.
Office and Other Expenses	4220	4291	Salaries and Wages—Other Labor—Line Haul
Other Transportation Expenses	4280	4292	Salaries and Wages—Other Labor—Pickup and Delivery.
		4391	Miscellaneous Paid Time Off—Other Labor—Line Haul.
		4392	Miscellaneous Paid Time Off—Other Labor—Pickup and Delivery.
		4591	Other Operating Supplies—Line Haul.
		4592	Other Operating Supplies—Pickup and Delivery.
		4611	Office Supplies—Line Haul.
		4612	Office Supplies—Pickup and Delivery.
		4661	Officers and Supervisory Personnel Expenses—Line Haul.
		4662	Officers and Supervisory Personnel Expenses—Pickup and Delivery.
		4671	Other Employees' Expenses—Line Haul.
		4672	Other Employees' Expenses—Pickup and Delivery.
		4691	Miscellaneous Expenses—Line Haul.
		4692	Miscellaneous Expenses—Pickup and Delivery.
		5121	Utilities Expenses—Line Haul.
		5122	Utilities Expenses—Pickup and Delivery.
		5521	Office Equipment Rents—Line Haul.
		5522	Office Equipment Rents—Pickup and Delivery.
Drivers and Helpers—Line Haul	4231	4221	Salaries and Wages—Drivers and Helpers—Line Haul.
		4251	Salaries and Wages—Owner-Operator Drivers—Line Haul.
		4321	Miscellaneous Paid Time Off—Drivers and Helpers—Line Haul.
		4351	Miscellaneous Paid Time Off—Owner-Operator Drivers—Line Haul.

See footnotes at end of table.

TABLE I–B—Continued

From the system of accounts eff. prior to Jan. 1, 1974, to the system of accounts eff. Jan. 1, 1974

System of accounts effective prior to Jan. 1, 1974		System of accounts effective Jan. 1, 1974	
Account title	No.	No.	Account title
TERMINAL—continued			
Other Office Employees	4313	4214	Salaries and Wages—Clerical and Administrative—Platform.
		4215	Salaries and Wages—Clerical and Administrative—Terminal.
		4314	Miscellaneous Paid Time Off—Clerical and Administrative—Platform.
		4315	Miscellaneous Paid Time Off—Clerical and Administrative—Terminal.
Office and Other Expenses	4320	4244	Salaries and Wages—Vehicle Repair and Service—Platform.
Other Terminal Expenses	4380	4245	Salaries and Wages—Vehicle Repair and Service—Terminal.
		4515	Fuel for Motor Vehicles—Terminal.
		4525	Oil, Lubricants and Coolants for Motor Vehicles—Terminal.
		4535	Vehicle Parts—Terminal.
		4545	Vehicle Maintenance by Outside Vendors—Terminal.
		4555	Tires and Tubes—Terminal.
		4594	Other Operating Supplies—Platform.
		4595	Other Operating Supplies—Terminal.
		4613	Office Supplies—Billing and Collecting.
		4614	Office Supplies—Platform.
		4615	Office Supplies—Terminal.
		4663	Officers and Supervisory Personnel Expenses—Billing and Collecting.
		4664	Officers and Supervisory Personnel Expenses—Platform.
		4665	Officers and Supervisory Personnel Expenses—Terminal.
		4673	Other Employees' Expenses—Billing and Collecting.
		4674	Other Employees' Expenses—Platform.
		4675	Other Employees' Expenses—Terminal.
		4693	Miscellaneous Expenses—Billing and Collecting.
		4694	Miscellaneous Expenses—Platform.
		4695	Miscellaneous Expenses—Terminal.
		4715	Gasoline, Diesel Fuels and Oil Taxes (Federal)—Terminal.
		4725	Vehicle License and Registration Fees—Ownership (Federal)—Terminal.
		4735	Vehicle License and Registration Fees—Usage (Federal)—Terminal.
		4765	Gasoline, Diesel Fuel and Oil Taxes (State and Other)—Terminal.
		4775	Vehicle License and Registration Fees—Ownership (State and Other)—Terminal.
		4785	Vehicle License and Registration Fees—Usage (State and Other)—Terminal.
		5123	Utilities Expenses—Billing and Collecting.
		5124	Utilities Expenses—Platform.
		5125	Utilities Expenses—Terminal.
		5523	Office Equipment Rents—Billing and Collecting.
		5524	Office Equipment Rents—Platform.
		5525	Office Equipment Rents—Terminal.
Salaries and Wages; Platform Employees	4340	4234	Salaries and Wages—Cargo Handlers—Platform.
		4334	Miscellaneous Paid Time Off—Cargo Handlers—Platform.
Employees' Welfare Expenses	4345	4403	Other Fringes—Billings and Collecting.[2]
		4404	Other Fringes—Platform.[2]
		4405	Other Fringes—Terminal.[2]
Other Terminal Employees	4350	4293	Salaries and Wages—Other Labor—Billing and Collecting.
		4295	Salaries and Wages—Other Labor—Platform.
		4395	Salaries and Wages—Other Labor—Terminal.
		4393	Miscellaneous Paid Time Off—Billing and Collecting.
		4394	Miscellaneous Paid Time Off—Platform.
		4395	Miscellaneous Paid Time Off—Terminal.

See footnotes at end of table.

TABLE I-B—Continued

From the system of accounts eff. prior to Jan. 1, 1974, to the system of accounts eff. Jan. 1, 1974

System of accounts effective prior to Jan. 1, 1974		System of accounts effective Jan. 1, 1974	
Account title	No.	No.	Account title
TERMINAL—Continued			
Commission Agents	4360	4641	Commission Agent Fees—Line Haul.
		4642	Commission Agent Fees—Pickup and Delivery.
		4643	Commission Agent Fees—Billing and Collecting.
		4644	Commission Agent Fees—Platform.
		4645	Commission Agent Fees—Terminal.
		4647	Commission Agent Fees—Traffic and Sales.
		4654	Outside Fees—Platform.
Operating Rents	4385	5515	Building Operating Rents—Terminal.
Joint Terminal Facilities; Debit	4391	5915	Joint Facility Expense—Debit—Terminal.
Joint Terminal Facilities; Credit	4396	5925	Joint Facility Expense—Credit—Terminal.
TRAFFIC			
Supervision	4410	4117	Salaries—Officers—Traffic and Sales.
		4127	Salaries—Department and Division Managers—Traffic and Sales.
		4137	Salaries—Supervisory and Administrative Personnel—Traffic and Sales.
		4217	Salaries and Wages—Clerical and Administrative—Traffic and Sales.
		4297	Salaries and Wages—Other Labor—Traffic and Sales.
		4317	Miscellaneous Paid Time Off—Clerical and Administrative—Traffic and Sales.
		4397	Miscellaneous Paid Time Off—Other Labor—Traffic and Sales.
		4657	Outside Fees—Traffic and Sales.
Office and Other Expenses	4420	4247	Salaries and Wages—Vehicle Repair and Service—Traffic and Sales.
Other Traffic Expenses	4480	4537	Vehicle Parts—Traffic and Sales.
		4547	Vehicle Maintenance by Outside Vendors—Traffic and Sales.
		4557	Tires and Tubes—Traffic and Sales.
		4617	Office Supplies—Traffic and Sales.
		4667	Officers and Supervisory Personnel Expenses—Traffic and Sales.
		4677	Other Employees' Expenses—Traffic and Sales.
		4697	Miscellaneous Expenses—Traffic and Sales.
		4727	Vehicle License and Registration Fees—Ownership (Federal)—Traffic and Sales.
		4737	Vehicle License and Registration Fees—Usage (Federal)—Traffic and Sales.
		4777	Vehicle License and Registration Fees—Ownership (State and Other)—Traffic and Sales.
		4787	Vehicle License and Registration Fees—Usage (State and Other)—Traffic and Sales.
		5127	Utilities Expenses—Traffic and Sales.
		5527	Office Equipment Rents—Traffic and Sales.
Tariffs and Schedules	4430	4627	Tariffs and Schedules—Traffic and Sales.
Employees' Welfare Expenses	4445	4407	Other Fringes—Traffic and Sales.[2]
Advertising	4450	4637	Advertising—Traffic and Sales.
Operating Rents	4485	5519	Building Operating Rents—General and Administrative.
INSURANCE AND SAFETY			
Supervision	4510	4118	Salaries—Officers—Insurance and Safety.
		4128	Salaries—Department and Division Managers—Insurance and Safety.
		4138	Salaries—Supervisory and Administrative Personnel—Insurance and Safety.
		4218	Salaries and Wages—Clerical and Administrative—Insurance and Safety.
		4298	Salaries and Wages—Other Labor—Insurance and Safety.

See footnotes at end of table.

TABLE I–B—Continued

From the system of accounts eff. prior to Jan. 1, 1974, to the system of accounts eff. Jan. 1, 1974

System of accounts effective prior to Jan. 1, 1974		System of accounts effective Jan. 1, 1974	
Account title	No.	No.	Account title
INSURANCE AND SAFETY—continued			
		4318	Miscellaneous Paid Time Off—Clerical and Administrative—Insurance and Safety.
		4398	Miscellaneous Paid Time Off—Other Labor—Insurance and Safety
Office and Other Expenses	4520	4248	Salaries and Wages—Vehicle Repair and Service—Insurance and Safety.
Other Insurance and Safety Department Expenses.	4580	4538	Vehicle Parts—Insurance and Safety.
		4548	Vehicle Maintenance by Outside Vendors—Insurance and Safety.
		4558	Tires and Tubes—Insurance and Safety.
		4618	Office Supplies—Insurance and Safety.
		4668	Officers and Supervisory Personnel Expenses—Insurance and Safety.
		4678	Other Employees' Expenses—Insurance and Safety.
		4698	Miscellaneous Expenses—Insurance and Safety.
		4728	Vehicle License and Registration Fees—Ownership (Federal)—Insurance and Safety.
		4738	Vehicle License and Registration Fees-Usage (Federal)—Insurance and Safety.
		4778	Vehicle License and Registration Fees—Ownership (State and Other)—Insurance and Safety.
		4788	Vehicle License and Registration Fees—Usage (State and Other)—Insurance and Safety.
		5128	Utilities Expenses—Insurance and Safety.
		5528	Office Equipment Rents—Insurance and Safety.
Public Liability and Property Damage	4530	4811	Public Liability and Property Damage Insurance—Line Haul.
		4812	Public Liability and Property Damage Insurance—Pickup and Delivery.
		4818	Public Liability and Property Damage Insurance and Safety.
Workmen's Compensation	4540	4439	Workmen's Compensation—General and Administrative.
Employees' Welfare Expenses	4545	4408	Other Fringes—Insurance and Safety.[3]
Cargo Loss and Damage	4550	4821	Cargo Loss and Damage Insurance—Line Haul.
		4825	Cargo Loss and Damage Insurance—Terminal
Fire, Theft, and Collision	4560	4831	Fire, Theft and Collision Insurance—Line Haul.
Other Insurance Expense	4570	4832	Fire, Theft and Collision Insurance—Pickup and Delivery.
		4838	Fire, Theft and Collision Insurance—Insurance and Safety.
		4845	Insurance on Buildings and Structures—Terminal.
		4846	Insurance on Buildings and Structures—Maintenance.
		4848	Insurance on Buildings and Structures—Insurance and Safety.
		4898	Other Insurance—Insurance and Safety.
Operating Rents	4585	5519	Building Operating Rents—General and Administrative.
ADMINISTRATIVE AND GENERAL			
Salaries; General Officers	4611	4119	Salaries—Officers—General and Administrative.
		4129	Salaries—Department and Division Managers—General and Administrative.
Salaries; Revenue Accounting	4612	4213	Salaries and Wages—Clerical and Administrative—Billing and Collecting.
		4313	Miscellaneous Paid Time Off—Clerical and Administrative—Billing and Collecting.
		4653	Outside Fees—Billing and Collecting.

See footnotes at end of table.

TABLE I-B—Continued

From the system of accounts eff. prior to Jan. 1, 1974, to the system of accounts eff. Jan. 1, 1974

System of accounts effective prior to Jan. 1, 1974		System of accounts effective Jan. 1, 1974	
Account title	No.	No.	Account title
ADMINISTRATIVE AND GENERAL—continued			
Salaries; Other General Office Employees	4613	4139	Salaries—Supervisory and Administrative Personnel—General and Administrative.
		4219	Salaries and Wages—Clerical and Administrative—General and Administrative.
		4299	Salaries and Wages—Other Labor—General and Administrative.
		4319	Miscellaneous Paid Time Off—Clerical and Administrative—General and Administrative.
		4399	Miscellaneous Paid Time Off Other Labor—General and Administrative.
		4699	Other General Supplies and Expenses—General and Administrative.
Purchasing and Store Expenses	4675	4249	Salaries and Wages—Vehicle Repair and Service—General and Administrative.
		4539	Vehicle Parts—General and Administrative.
		4549	Vehicle Maintenance by Outside Vendors—General and Administrative.
		4559	Tires and Tubes—General and Administrative.
Other General Expenses	4680	4669	Officers' and Supervisory Personnel Expenses—General and Administrative.
		4679	Other Employees' Expenses—General and Administrative.
		4729	Vehicle License and Registration Fees—Ownership (Federal)—General and Administrative.
		4739	Vehicle License and Registration Fees—Usage (Federal)—General and Administrative.
		4779	Vehicle License and Registration Fees—Ownership (State and Other)—General and Administrative.
		4789	Vehicle License and Registration Fees—Usage (State and Other)—General and Administrative.
Expenses of General Officers	4621		
Expenses of General Office Employees	4622		
Other General Office Expenses	4623	4619	Office Supplies—General and Administrative.
		5129	Utilities Expenses—General and Administrative.
		5529	Office Equipment and Rents—General and Administrative.
Law Expenses	4630	5939	Professional Services—Debit—General and Administrative.
Outside Auditing Expenses	4635	5949	Professional Services—Credit—General and Administrative.
Management and Supervision Fees	4650		
Regulatory Expenses	4670		
Communication Service	4640	5111	Communication Expenses—Line Haul.
		5112	Communication Expenses—Pickup and Delivery.
		5113	Communication Expenses—Billing and Collecting.
		5114	Communication Expenses—Platform.
		5115	Communication Expenses—Terminal.
		5116	Communication Expenses—Maintenance.
		5117	Communication Expenses—Traffic and Sales[2]
		5118	Communication Expenses—Insurance and Safety.
		5119	Communication Expenses—General and Administrative.
Employees' Welfare Expenses	4645	4409	Other Fringes—General and Administrative.
Uncollectible Revenues	4660	5959	Uncollectible Revenues.
Operating Rents	4685	5519	Building Operating Rents—General and Administrative.
Joint Operating Expense; Debit	4691	5919	Joint Facility Expense—Debit—General and Administrative.
Joint Operating Expense; Credit	4696	5929	Joint Facility Expense—Credit—General and Administrative.

See footnotes at end of table.

TABLE I–B—Continued

From the system of accounts eff. prior to Jan. 1, 1974, to the system of accounts eff. Jan. 1, 1974

System of accounts effective prior to Jan. 1, 1974		System of accounts effective Jan. 1, 1974	
Account title	No.	No.	Account title
DEPRECIATION EXPENSE			
Depreciation of Structures	5010	5315	Depreciation Expense—Buildings and Structures—Terminal.
		5316	Depreciation Expense—Buildings and Structures—Maintenance.
		5319	Depreciation Expense—Building and Structures—General and Administrative.
Depreciation of Revenue Equipment—Line Haul.	5021	5321	Depreciation Expense—Revenue Equipment—Line Haul.
Depreciation of Revenue Equipment—Pickup and Delivery.	5025	5322	Depreciation Expense—Revenue Equipment—Pickup and Delivery.
Depreciation of Service Cars and Equipment	5030	5334	Depreciation Expense—Service Cars and Equipment—Platform.
		5335	Depreciation Expense—Service Cars and Equipment—Terminal.
		5336	Depreciation Expense—Service Cars and Equipment—Maintenance.
		5337	Depreciation Expense—Service Cars and Equipment—Traffic and Sales.
		5338	Depreciation Expense—Service Cars and Equipment—Insurance and Safety.
		5339	Depreciation Expense—Service Cars and Equipment—General and Administrative.
Depreciation of Shop and Garage Equipment	5040	5346	Depreciation Expense—Shop and Garage Equipment—Maintenance.
Depreciation of Furniture and Office Equipment.	5050	5355	Depreciation Expense—Furniture and Office Equipment—Terminal.
		5356	Depreciation Expense—Furniture and Office Equipment—Maintenance.
		5359	Depreciation Expense—Furniture and Office Equipment—General and Administrative.
Depreciation of Miscellaneous Equipment	5060	5361	Depreciation Expense—Miscellaneous Equipment—Line Haul.
		5362	Depreciation Expense—Miscellaneous Equipment—Pickup and Delivery.
		5363	Depreciation Expense—Miscellaneous Equipment—Billing and Collecting.
		5364	Depreciation Expense—Miscellaneous Equipment—Platform.
		5365	Depreciation Expense—Miscellaneous Equipment—Terminal.
		5366	Depreciation Expense—Miscellaneous Equipment—Maintenance.
		5367	Depreciation Expense—Miscellaneous Equipment—Traffic and Sales.
		5368	Depreciation Expense—Miscellaneous Equipment—Insurance and Safety.
		5369	Depreciation Expense—Miscellaneous Equipment—General and Administrative.
Depreciation of Improvements to Leasehold Property.	5070	5375	Amortization Expense—Improvements to Leasehold Property—Terminal.
		5376	Amortization Expense—Improvements to Leasehold Property—Maintenance.
		5379	Amortization Expense—Improvements to Leasehold Property—General and Administrative.
Depreciation of Undistributed Property	5080	5389	Depreciation Expense—Undistributed Property—General and Administrative.
Depreciation Adjustment	5100	5719	Gains on Disposition of Operating Assets—General and Administrative.[4]
		5729	Losses on Disposition of Operating Assets—General and Administrative.[4]

See footnotes at end of table.

TABLE I-B—Continued

From the system of accounts eff. prior to Jan. 1, 1974, to the system of accounts eff. Jan. 1, 1974

System of accounts effective prior to Jan. 1, 1974		System of accounts effective Jan. 1, 1974	
Account title	No.	No.	Account title
AMORTIZATION EXPENSE			
Amortization of Carrier Operating Property	5150	5399	Amortization Expense (Other)—General and Administrative.[5]
		5719	Gains on Disposition of Operating Assets—General and Administrative.[5]
		5729	Losses on Disposition of Operating Assets—General Administrative.[5]
Gasoline, Other Fuel and Oil Taxes—Line Haul Equipment.	5211	4711	Gasoline, Diesel Fuel and Oil Taxes (Federal)—Line Haul.
		4761	Gasoline, Diesel Fuel and Oil Taxes (State and Other)—Line Haul.
Gasoline, Other Fuel and Oil Taxes—Pickup and Delivery Equipment.	5215	4712	Gasoline, Diesel Fuel and Oil Taxes (Federal)—Pickup and Delivery.
		4762	Gasoline, Diesel Fuel and Oil Taxes (State and Other)—Pickup and Delivery.
Vehicle License and Registration Fees—Line Haul Equipment.	5221	4721	Vehicle License and Registration Fees—Ownership (Federal)—Line Haul.
		4731	Vehicle License and Registration Fees—Usage (Federal)—Line Haul.
		4771	Vehicle License and Registration Fees—Ownership (State and Other)—Line Haul.
		4781	Vehicle License and Registration Fees—Usage (State and Other)—Line Haul.
Vehicle License and Registration Fees—Pickup and Delivery Equipment.	5225	4722	Vehicle License and Registration Fees—Ownership (Federal)—Pickup and Delivery.
		4732	Vehicle License and Registration Fees—Usage (Federal)—Pickup and Delivery.
		4772	Vehicle License and Registration Fees—Ownership (State and Other)—Pickup and Delivery.
		4782	Vehicle License and Registration Fees—Usage (State and other)—Pickup and Delivery.
Real Estate and Personal Property Taxes	5230	4755	Real Estate and Personal Property Taxes—Terminal.
		4756	Real Estate and Personal Property Taxes—Maintenance.
		4759	Real Estate and Personal Property Taxes—General and Administrative.
Social Security Taxes	5240	4419	Federal Payroll Taxes—General and Administrative.[6]
		4429	State Payroll Taxes—General and Administrative.[6]
Other Taxes	5250	4749	Other Taxes (Federal)—General and Administrative.
		4799	Other Taxes (State and Other)—General and Administrative.
Lease of Distinct Operating Unit; Debit	5400	8310	Lease of Distinct Operating Unit—Debit.
Lease of Distinct Operating Unit; Credit	5500	8320	Lease of Distinct Operating Unit—Credit.
OTHER ORDINARY INCOME			
Income From Noncarrier Operations; Net	6100	8100	Income From Noncarrier Operations (Net).
		8110	Income From Noncarrier Operations.
		8120	Expenses of Noncarrier Operations.
Interest Income	6300	8210	Interest Income.
Dividend Income	6400	8220	Dividend Income.
Other Nonoperating Income	6500	8410	Other Nonoperating Income.

See footnotes at end of table.

TABLE I–B—Continued

From the system of accounts eff. prior to Jan. 1, 1974, to the system of accounts eff. Jan. 1, 1974

System of accounts effective prior to Jan. 1, 1974		System of accounts effective Jan. 1, 1974	
Account title	No.	No.	Account title
DEDUCTIONS FROM ORDINARY INCOME			
Interest	7100	8610	Interest Expense—Equipment Obligations—General and Administrative.
		8620	Interest Expense—Advances—General and Administrative.
		8630	Interest Expense—Bonds—General and Administrative.
		8640	Interest Expense—Other Long-Term Obligations—General and Administrative.
		8650	Interest Expense—Current Obligations—General and Administrative.
		8660	Interest Expense—Matured Obligations—General and Administrative.
Amortization of Debt Discount and Expense	7300	8670	Amortization of Debt Discount and Expense.
Amortization of Premiums on Debt; Credit	7400	8680	Amortization of Premium on Debt—Credit.
Other Deductions	7500	8420	Other Nonoperating Deductions.
		8421	Bad Debts.
		8422	Amortization (Franchises, Permits and Other).
		8423	Life Insurance Premiums (Nontax Deductible).
		8429	Other.
		8510	Nonoperating Gains on Disposition of Other Assets.
		8520	Nonoperating Losses on Disposition of Other Assets.
		8530	Gains on Disposition of Land and Structures.
		8540	Losses on Disposition of Land and Structures
INCOME TAXES			
Federal Income Taxes	8810	8710	Federal Income Taxes.
State Income Taxes	8820	8720	State Income Taxes.
Other Income Taxes	8830	8730	Other Income Taxes.
EXTRAORDINARY AND PRIOR PERIOD ITEMS			
Extraordinary Items (Net)	8910	8810	Extraordinary Items (Net).
Prior Period Items (Net)	8930	8820	Prior Period Items (Net).
Income Taxes on Extraordinary and Prior Period Items.	8950	8850	Income Taxes on Extraordinary and Prior Period Items.

[1] Applies to amounts for grease, lubricants, and coolants in this account.
[2] Applies to amounts in this account which were redistributed from accounts 4449 through 4499.
[3] Applies to amounts for oil in this account.
[4] Applies to carrier operating property only.
[5] Applies to fixed term intangible property only (see also account 7500).
[6] Applies to amounts in this account prior to redistribution to the 4400 account series.

TABLE II-A—CLASS II MOTOR CARRIERS BALANCE SHEET ACCOUNT NUMBERS CONVERSION TABLE

From the system of accounts effective prior to Jan. 1, 1974, to the system of accounts effective Jan. 1, 1974

System of accounts effective prior to Jan. 1, 1974		System of accounts effective Jan. 1, 1974	
Account title	No.	No.	Account title
ASSETS			
CURRENT ASSETS			
Cash and Working Funds	100	1010	Cash and Working Funds.
Special Deposits	104	1020	Special Deposits.
Notes Receivable	108	1110	Notes Receivable.
Receivables from Affiliated Companies	110	1120	Receivables from Affiliated Companies.
Accounts Receivable—Other	112	1131	Accounts Receivable; Customers and Interline.
		1133	Accounts Receivable; Officers, Stockholders and Employees.
		1135	Accounts Receivable; Other.
Prepayments	117	1140	Prepayments.
Materials and Supplies	118	1151	Materials and Supplies.
Other Current Assets	119	1030	Temporary Cash Investments.
		1160	Other Current Assets.
PROPERTY AND INVESTMENTS			
Land and Structures	121	1210	Land and Structures.
Revenue Equipment	122	1221	Revenue Equipment.
Service Cars and Equipment	123	1223	Service Cars and Equipment.
Other Carrier Property	124	1230	Other Carrier Property.
Noncarrier Property	140	1261	Property Used in Other Than Carrier Operations.
Organization, Franchises and Permits	150	1310	Organization, Franchises and Permits.
Other Intangible Property	155	1341	Other Intangible Property.
Investments and Advances—Affiliated Companies.	160	1410	Investments and Advances—Affiliated Companies.
Other Investments, Advances and Special Funds.	165	1430	Other Investments and Advances.
		1451	Special Funds.
DEFERRED AND MISCELLANEOUS DEBITS			
Deferred and Miscellaneous Debits	185	1510	Deferred and Miscellaneous Debits.
		1551	Clearing Account.
		2632	Discount on Capital Stock.
		2633	Commission and Expense on Capital Stock.
Reacquired and Nominally Issued Securities	186	2341	Reacquired Long-term Obligations.
		2621	Nominally Issued Securities.
		2061	Treasury Stock.
LIABILITIES			
CURRENT LIABILITIES			
Notes Payable and Matured Obligations	200	2010	Notes Payable and Matured Obligations.
Payables to Affiliated Companies	203	2020	Payables to Affiliated Companies.
Accounts Payable	205	2031	Accounts Payable; Officers, Stockholders and Employees.
		2032	Accounts Payable; Interline.
		2033	Accounts Payable; Employee Withholding.
		2034	Accounts Payable; Other.
Salaries and Wages Payable	207	2041	Salaries and Wages Payable.
C.O.D.'s Unremitted	209	2051	C.O.D.'s Unremitted.
Taxes Accrued	212	2111	Gasoline, Other Fuel and Oil Taxes; Accrued;
		2112	Vehicle Licenses and Registration Fees; Accrued.
		2113	Real Estate and Personal Property Taxes; Accrued.
		2114	Social Security Taxes; Accrued.
		2115	Other Taxes; Accrued.
		2121	Accrued Federal Income Taxes.
		2122	Accrued State Income Taxes.
		2123	Accrued Other Income Taxes.
Other Current and Accrued Liabilities	218		

TABLE II–A—Continued

From the system of accounts eff. prior to Jan. 1, 1974, to the system of accounts eff. Jan. 1, 1974

System of accounts effective prior to Jan. 1, 1974		System of accounts effective Jan. 1, 1974	
Account title	No.	No.	Account title
LONG-TERM DEBT DUE WITHIN 1 YEAR			
Equipment Obligations and Other Debt	219	2130	Other Current and Accrued Liabilities.
EQUIPMENT AND OTHER LONG-TERM OBLIGATIONS			
Advances Payable—Affiliated Companies	230	2310	Advances Payable—Affiliated Companies.
		2320	Other Advances Payable.
Equipment and Other Long-term Obligations	230	2331	Equipment Obligations.
		2332	Bonds, and Debentures.
		2333	Capitalized Lease Obligations.
		2334	Other Long-term Obligations.
DEFERRED CREDITS AND RESERVES			
Deferred Credits	240	2410	Deferred Credits.
Reserve for Depreciation—Structures	251	1214	Accumulated Depreciation—Structures.
Reserve for Depreciation—Revenue Equipment	252	1222	Accumulated Depreciation—Revenue Equipment.
Reserve for Depreciation—Service Cars and Equipment.	253	1224	Accumulated Depreciation—Service Cars and Equipment.
Reserve for Depreciation—Other Carrier Property.	254	1232	Accumulated Depreciation and Amortization—Other Carrier Property.
Reserve for Amortization—Carrier Property	260	1312	Accumulated Amortization—Organization, Franchises and Permits.
		1342	Accumulated Amortization—Other Intangible Property.
Reserve for Depreciation and Amortization—Noncarrier Property.	261	1262	Accumulated Depreciation and Amortization—Property Used in Other Than Carrier Operations.
Other Reserves	269	1138	Allowance for Uncollectible Accounts.
		1428	Adjustments—Investments and Advances, Affiliated Companies.
		1448	Adjustments—Other Investments and Advances.
		2511	Estimated Liabilities.
CAPITAL AND SURPLUS			
Capital Stock	270	2610	Capital Stock.
Sole Proprietorship Capital	280	2711	Sole Proprietorship Capital.
		2721	Drawings.
		2731	Profit and Loss.
Partnership—Capital	281	2811	Partnership Capital.
		2821	Drawings.
		2831	Profit and Loss.
Premiums and Assessments on Capital Stock	290	2631	Premiums and Assessments on Capital Stock.
Other Capital Surplus	291	2641	Other Capital in Excess of Par or Stated Value.
Earned Surplus—Appropriated	292	2651	Retained Earnings—Appropriated.
Earned Surplus—Unappropriated	293	2652	Retained Earnings—Unappropriated.
EARNED SURPLUS ACCOUNTS TO BE CLOSED TO ACCOUNT 293—EARNED SURPLUS—UNAPPROPRIATED AT THE END OF EACH YEAR			RETAINED EARNINGS ACCOUNTS TO BE CLOSED TO ACCOUNT 2652—RETAINED EARNINGS—UNAPPROPRIATED AT THE END OF EACH YEAR
Credit Balance Transferred From Income	2932	2911	Credit Balance Transferred From Income.
Other Credits to Earned Surplus	2938	2921	Other Credits to Retained Earnings.
Debit Balance Transferred From Income	2942	2931	Debit Balance Transferred From Income.
Dividend Appropriations	2944	2941	Dividend Appropriations.
Other Appropriations of Earned Surplus	2946	2951	Other Appropriations of Retained Earnings.
Other Debits to Earned Surplus	2948	2961	Other Debits to Retained Earnings.

TABLE II-B—CLASS II MOTOR CARRIERS REVENUE AND EXPENSE ACCOUNT NUMBERS CONVERSION TABLE

From the system of accounts effective prior to Jan. 1, 1974, to the system of accounts effective Jan. 1, 1974

System of accounts effective prior to Jan. 1, 1974		System of accounts effective Jan. 1, 1974	
Account title	No.	No.	Account title
OPERATING REVENUES			
Freight Revenue—Intercity Common Carrier	310	3100	Freight Revenue—Intercity Common Carrier.
Freight Revenue—Intercity Contract Carrier	311	3200	Freight Revenue—Intercity Contract Carrier.
Freight Revenue—Local Cartage	312	3300	Freight Revenue—Local Cartage.
Intercity Transportation For Other Class II and Class I Motor Carriers.	313	3400	Intercity Transportation For, Other Motor Carriers.
Other Operating Revenue	390	3900	Other Operating Revenue.
OPERATION AND MAINTENANCE			
EXPENSES			
Supervision, Office and Other Expenses	411	4116	Salaries—Officers—Maintenance.
		4216	Salaries and Wages—Clerical and Administrative—Maintenance.
		4246	Salaries and Wages—Vehicle Repair and Service—Maintenance.
		4296	Salaries and Wages—Other Labor—Maintenance.
		4306	Miscellaneous Paid Time Off—Maintenance.
		4406	Other Fringes—Maintenance.[1]
Other Maintenance Expenses	418	4516	Fuel for Motor Vehicles—Maintenance.
		4536	Vehicle Parts—Maintenance.
		4556	Tires and Tubes—Maintenance.
		4596	Other Operating Supplies—Maintenance.
		4616	Office Supplies—Maintenance.
		4696	Miscellaneous Expenses—Maintenance.
		4716	Gasoline, Diesel Fuel and Oil Taxes (Federal)—Maintenance.
		4726	Vehicle License and Registration Fees—Ownership (Federal)—Maintenance.
		4766	Gasoline, Diesel Fuel and Oil Taxes (State and other)—Maintenance.
		4776	Vehicle License and Registration Fees—Ownership (State and other)—Maintenance.
		5126	Utilities Expenses—Maintenance.
		5506	Building and Office Equipment Rents—Maintenance.
Joint Garage Expense—Net	419	5916	Joint Facility Expense—Debit—Maintenance.[2]
TRANSPORTATION			
Supervision, Office and Other Expenses	421	4111	Salaries—Officers—Line Haul.
		4112	Salaries—Officers—Pickup and Delivery.
		4211	Salaries and Wages—Clerical and Administrative—Line Haul.
		4212	Salaries and Wages—Clerical and Administrative—Pickup and Delivery.
		4291	Salaries and Wages—Other Labor—Line Haul.
		4292	Salaries and Wages—Other Labor—Pickup and Delivery.
		4301	Miscellaneous Paid Time Off—Line Haul.[3]
		4302	Miscellaneous Paid Time Off—Pickup and Delivery.[3]
		4401	Other Fringes—Line Haul.[4]
		4402	Other Fringes—Pickup and Delivery.[4]
Other Transportation Expenses	428	4591	Other Operating Supplies—Line Haul.
		4592	Other Operating Supplies—Pickup and Delivery.
		4611	Office Supplies—Line Haul.
		4612	Office Supplies—Pickup and Delivery.
		4691	Miscellaneous Expenses—Line Haul.
		4692	Miscellaneous Expenses—Pickup and Delivery.

See footnotes at end of table.

TABLE II–B—Continued

From the system of accounts eff. prior to Jan. 1, 1974, to the system of accounts eff. Jan. 1, 1974

System of accounts effective prior to Jan. 1, 1974		System of accounts effective Jan. 1, 1974	
Account title	No.	No.	Account title
TRANSPORTATION—continued			
		5121	Utilities Expenses—Line Haul.
		5122	Utilities Expenses—Pickup and Delivery.
		5501	Building and Office Equipment Rents—Line Haul.
		5502	Building and Office Equipment Rents—Pickup and Delivery.
		5509	Building and Office Equipment Rents—General and Administrative. [6]
Repairs and Service—Revenue Equipment—Line Haul.	413.1	4241	Salaries and Wages—Vehicle Repair and Service—Line Haul.
		4301	Miscellaneous Paid Time Off—Line Haul.[3]
		4511	Fuel for Motor Vehicles—Line Haul.[3]
		4531	Vehicle Parts—Line Haul.
Repairs and Service—Revenue Equipment—Pickup and Delivery.	413.5	4242	Salaries and Wages—Vehicle Repair and Service—Pickup and Delivery.
		4302	Miscellaneous Paid Time Off—Pickup and Delivery.[4]
		4512	Fuel for Motor Vehicles—Pickup and Delivery.[3]
		4532	Vehicle Parts—Pickup and Delivery.
Tires and Tubes—Revenue Equipment—Line Haul.	416.1	4551	Tires and Tubes—Line Haul.
Tires and Tubes—Revenue Equipment—Pickup and Delivery.	416.5	4552	Tires and Tubes—Pickup and Delivery.
Drivers and Helpers—Line Haul	428.1	4221	Salaries and Wages—Drivers and Helpers—Line Haul.
		4251	Salaries and Wages—Owner Operator Drivers—Line Haul.
		4301	Miscellaneous Paid Time Off—Line Haul.[7]
Drivers and Helpers—Pickup and Delivery	428.5	4222	Salaries and Wages—Drivers and Helpers—Pickup and Delivery.
		4252	Salaries and Wages—Owner Operator Drivers—Pickup and Delivery.
		4302	Miscellaneous Paid Time Off—Pickup and Delivery.[7]
Fuel and Oil—Revenue Equipment—Line Haul.	425.1	4511	Fuel for Motor Vehicles—Line Haul.
Fuel and Oil—Revenue Equipment—Pickup and Delivery.	425.5	4512	Fuel for Motor Vehicles—Pickup and Delivery.
PURCHASED TRANSPORTATION			
Equipment Rents—Intercity—With Drivers	427.1	5411	Vehicle Rents With Driver—Line Haul.
Equipment Rents—Intercity—Without Drivers	427.2	5421	Vehicle Rents With Driver—Vehicle Portion Only—Line Haul.
		5431	Vehicle Rents Without Driver—Line Haul.
Other Purchased Transportation—Intercity	427.3	5441	Other Purchased Transportation—Motor Carriers—Line Haul.
		5451	Other Purchased Transportation—Railroads—Line Haul.
		5461	Other Purchased Transportation—Water Carriers—Line Haul.
		5471	Other Purchased Transportation—Air Lines and Other—Line Haul.
Equipment Rents—Pickup and Delivery—With Drivers.	427.5	5412	Vehicle Rents With Driver—Pickup and Delivery.
Equipment Rents—Pickup and Delivery—Without Drivers.	427.6	5422	Vehicle Rents With Driver—Vehicle Portion Only—Pickup and Delivery.
		5432	Vehicle Rents Without Driver—Pickup and Delivery.
Other Purchased Pickup and Delivery	427.7	5442	Other Purchased Transportation—Motor Carriers—Pickup and Delivery.
		5472	Other Purchased Transportation—Air Lines and Other—Pickup and Delivery.
		5482	Allowances to Shippers—Pickup and Delivery.
Equipment Rents—Credit	427.9	5491	Equipment Rents—Credit—Line Haul.
		5492	Equipment Rents—Credit—Pickup and Delivery.

See footnotes at end of table.

TABLE II–B—Continued

From the system of accounts eff. prior to Jan. 1, 1974, to the system of accounts eff. Jan. 1, 1974

System of accounts effective prior to Jan. 1, 1974		System of accounts effective Jan. 1, 1974	
Account title	No.	No.	Account title
TERMINAL			
Supervisory Salaries	431.1	4113	Salaries—Officers—Billing and Collecting.
		4114	Salaries—Officers—Platform.
		4115	Salaries—Officers—Terminal.
Salaries and Fees—Billing and Collecting	431.2	4213	Salaries and Wages—Clerical and Administrative—Billing and Collecting.
Salaries—Revenue Accounting	461.2	4303	Miscellaneous Paid Time Off—Billing and Collecting.[8]
		4643	Commission Agent Fees—Billing and Collecting.
Other Office Employees—Terminal	431.3	4214	Salaries and Wages—Clerical and Administrative—Platform.
		4215	Salaries and Wages—Clerical and Administrative—Terminal.
		4304	Miscellaneous Paid Time Off—Platform.[8]
		4305	Miscellaneous Paid Time Off—Terminal.[8]
Office and Other Expenses—Terminal	432	4244	Salaries and Wages—Vehicle Repair and Service—Platform.
		4245	Salaries and Wages—Vehicle Repair and Service—Terminal.
Other Terminal Expenses	438	4403	Other Fringes—Billing and Collecting.[1]
		4404	Other Fringes—Platform.[1]
		4405	Other Fringes—Terminal.[1]
		4515	Fuel for Motor Vehicles—Terminal.
		4535	Vehicle Parts—Terminal.
		4555	Tires and Tubes—Terminal.
		4594	Other Operating Supplies—Platform.
		4595	Other Operating Supplies—Terminal.
		4613	Office Supplies—Billing and Collecting.
		4614	Office Supplies—Platform.
		4615	Office Supplies—Terminal.
		4693	Miscellaneous Expenses—Billing and Collecting.
		4694	Miscellaneous Expenses—Platform.
		4695	Miscellaneous Expenses—Terminal.
		4715	Gasoline, Diesel Fuel and Oil Taxes (Federal)—Terminal.
		4725	Vehicle License and Registration Fees—Ownership (Federal)—Terminal.
		4765	Gasoline, Diesel Fuel and Oil Taxes—(State and Other)—Terminal.
		4775	Vehicle License and Registration Fees—Ownership (State and Other)—Terminal.
		5123	Utilities Expenses—Billing and Collecting.
		5124	Utilities Expenses—Platform.
		5125	Utilities Expenses—Terminal.
		5503	Building and Office Equipment Rents—Billing and Collecting.
		5504	Building and Office Equipment Rents—Platform.
		5505	Building and Office Equipment Rents—Terminal.
Salaries and Wages—Platform Employees	434	4234	Salaries and Wages—Cargo Handlers—Platform.
		4304	Miscellaneous Paid Time Off—Platform.[10]
		4644	Commission Agent Fees—Platform.
Other Terminal Employees	435	4293	Salaries and Wages—Other Labor—Billing and Collecting.
		4294	Salaries and Wages—Other Labor—Platform.
		4295	Salaries and Wages—Other Labor—Terminal.
		4303	Miscellaneous Paid Time Off—Billing and Collecting.[11]
		4304	Miscellaneous Paid Time Off—Platform.[11]
		4305	Miscellaneous Paid Time Off—Terminal.[11]
Commission Agents	436	4641	Commission Agent Fees—Line Haul.
		4642	Commission Agent Fees—Pickup and Delivery.
		4643	Commission Agent Fees—Billing and Collecting.
		4644	Commission Agent Fees—Platform.
		4645	Commission Agent Fees—Terminal.
		4647	Commission Agent Fees—Traffic and Sales.
Joint Terminal Facilities—Net	439	5915	Joint Facility Expense—Debit—Terminal.[4]

See footnotes at end of table.

TABLE II–B—Continued

From the system of accounts eff. prior to Jan. 1, 1974, to the system of accounts eff. Jan. 1, 1974

System of accounts effective prior to Jan. 1, 1974		System of accounts effective Jan. 1, 1974	
Account title	No.	No.	Account title
TRAFFIC			
Supervision, Office and Other Expenses	441	4117	Salaries—Officers—Traffic and Sales.
		4217	Salaries and Wages—Clerical and Administrative—Traffic and Sales.
Other Traffic Expenses	448	4247	Salaries and Wages—Vehicle Repair and Service—Traffic and Sales.
		4297	Salaries and Wages—Other Labor—Traffic and Sales.
		4307	Miscellaneous Paid Time Off—Traffic and Sales.
		4407	Other Fringes—Traffic and Sales.[1]
		4537	Vehicle Parts—Traffic and Sales.
		4557	Tires and Tubes—Traffic and Sales.
		4617	Office Supplies—Traffic and Sales.
		4627	Tariffs and Schedules—Traffic and Sales.
		4647	Commission Agent Fees—Traffic and Sales.
		4697	Miscellaneous Expenses—Traffic and Sales.
		4727	Vehicle License and Registration Fees—Ownership (Federal)—Traffic and Sales.
		4777	Vehicle License and Registration Fees—Ownership (State and Other)—Traffic and Sales.
		5127	Utilities Expense—Traffic and Sales.
		5507	Building and Office Equipment Rents—Traffic and Sales.
		5509	Building and Office Equipment Rents—General and Administrative.[5]
Tariffs and Schedules	443	4627	Tariffs and Schedules—Traffic and Sales.
INSURANCE AND SAFETY			
Supervision, Office and Other Expenses	451	4118	Salaries—Officers—Insurance and Safety.
		4218	Salaries and Wages—Clerical and Administrative—Insurance and Safety.
Other Insurance and Safety Department Expenses.	458	4248	Salaries and Wages—Vehicle Repair and Service—Insurance and Safety.
		4298	Salaries and Wages—Other Labor—Insurance and Safety.
		4308	Miscellaneous Paid Time Off—Insurance and Safety.
		4408	Other Fringes—Insurance and Safety.[1]
		4538	Vehicle Parts—Insurance and Safety.
		4558	Tires and Tubes—Insurance and Safety.
		4618	Office Supplies—Insurance and Safety.
		4698	Miscellaneous Expense—Insurance and Safety.
		4728	Vehicle License and Registration Fees—Ownership (Federal)—Insurance and Safety.
		4778	Vehicle License and Registration Fees—Ownership (State and Other)—Insurance and Safety.
		5128	Utilities Expenses—Insurance and Safety.
		5508	Building and Office Equipment Rents—Insurance and Safety.
		5509	Building and Office Equipment Rents—General[13]
Public Liability and Property Damage	453	4811	Public Liability and Property Damage Insurance—Line Haul.
		4812	Public Liability and Property Damage Insurance—Pickup and Delivery.
		4818	Public Liability and Property Damage Insurance—Insurance and Safety.
Workmen's Compensation	454	4439	Workmen's Compensation—General and Administrative.[14]
Cargo Loss and Damage	455	4821	Cargo Loss and Damage Insurance—Line Haul.
		4825	Cargo Loss and Damage Insurance—Terminal.
Fire, Theft, and Collision	456	4831	Fire, Theft and Collision Insurance—Line Haul.
		4832	Fire, Theft and Collision Insurance—Pickup and Delivery.
Other Insurance Expense	457	4838	Fire, Theft and Collision Insurance—Insurance and Safety.

See footnotes at end of table.

TABLE II–B—Continued

From the system of accounts eff. prior to Jan. 1, 1974, to the system of accounts eff. Jan. 1, 1974

System of accounts effective prior to Jan. 1, 1974		System of accounts effective Jan. 1, 1974	
Account title	No.	No.	Account title
INSURANCE AND SAFETY—continued			
		4845	Insurance on Buildings and Structures—Terminal.
		4846	Insurance on Buildings and Structures—Maintenance
		4848	Insurance on Buildings and Structures—Insurance and Safety.
		4898	Other Insurance—Insurance and Safety.
ADMINISTRATIVE AND GENERAL			
Salaries—General Officers	461.1	4119	Salaries—Officers—General and Administrative.
Salaries, Other General Office Employees	461.3	4119	Salaries—Officers—General and Administrative.
		4219	Salaries and Wages—Clerical and Administrative—General and Administrative.
		4299	Salaries and Wages—Other Labor—General and Administrative.
		4309	Miscellaneous Paid Time Off—General and Administrative.
		4409	Other Fringes (Control)—General and Administrative.[1]
		4499	Other Fringes—General and Administrative.
		5509	Building and Office equipment rents—General and Administrative.[15]
		5939	Professional Services—Debit—General and Administrative.[8]
Law and Outside Auditing Expenses	463		
Regulatory Expenses	467		
Other General Expenses	468		
Other General Office Expenses	462	4249	Salaries and Wages—Vehicle Repair and Service—General and Administrative.
		4539	Vehicle Parts—General and Administrative.
		4559	Tires and Tubes—General and Administrative.
		4619	Office Supplies—General and Administrative.
		4699	Miscellaneous Expenses—General and Administrative.
		4729	Vehicle License and Registration Fees—Ownership (Federal)—General and Administrative.
		4779	Vehicle License and Registration Fees—Ownership—(State and Other)—General and Administrative.
		5129	Utilities Expenses—General and Administrative.
		5509	Building and Office Equipment Rents—General and Administrative.[15]
Communication Service	464	5121	Utilities Expenses—Line Haul.
		5122	Utilities Expenses—Pickup and Delivery.
		5123	Utilities Expenses—Billing and Collecting.
		5124	Utilities Expenses—Platform.
		5125	Utilities Expenses—Terminal.
		5126	Utilities Expenses—Maintenance.
		5127	Utilities Expenses—Traffic and Sales.
		5128	Utilities Expenses—Insurance and Safety.
		5129	Utilities Expenses—General and Administrative.
Uncollectible Revenues	466	5959	Uncollectible Revenue—General and Administrative.
Joint Operating Expense—Net	469	5019	Joint Facility Expense—Debit—General and Administrative.[8]
DEPRECIATION EXPENSE			
Depreciation of Structures	501	5315	Depreciation Expense—Buildings and Structures—Terminal.
		5316	Depreciation Expense—Buildings and Structures—Maintenance.
		5319	Depreciation Expense—Buildings and Structures—General and Administrative.
Depreciation of Revenue Equipment—Line Haul.	502.2	5321	Depreciation Expense—Revenue Equipment—Line Haul.

See footnotes at end of table.

TABLE II–B—Continued

From the system of accounts eff. prior to Jan. 1, 1974, to the system of accounts eff. Jan. 1, 1974

System of accounts effective prior to Jan. 1, 1974		System of accounts effective Jan. 1, 1974	
Account title	No.	No.	Account title
DEPRECIATION EXPENSE—continued			
Depreciation of Revenue Equipment—Pickup and Delivery.	502.5	5322	Depreciation Expense—Revenue Equipment—Pickup and Delivery.
Depreciation of Service Cars and Equipment	503	5334	Depreciation Expense—Service Cars and Equipment—Platform.
		5335	Depreciation Expense—Service Cars and Equipment—Terminal.
		5336	Depreciation Expense—Service Cars and Equipment—Maintenance.
		5337	Depreciation Expense—Service Cars and Equipment—Traffic and Sales.
		5338	Depreciation Expense—Service Cars and Equipment—Insurance and Safety.
		5339	Depreciation Expense—Service Cars and Equipment—General and Administrative.
Depreciation of Shop and Garage Equipment	504	5346	Depreciation Expense—Shop and Garage Equipment—Maintenance.
Depreciation of Furniture and Office Equipment	505	5355	Depreciation Expense—Furniture and Office Equipment—Terminal.
		5356	Depreciation Expense—Furniture and Office Equipment—Maintenance.
		5359	Depreciation Expense—Furniture and Office Equipment—General and Administrative.
Depreciation of Miscellaneous Equipment	506	5361	Depreciation Expense—Miscellaneous Equipment—Line Haul.
		5362	Depreciation Expense—Miscellaneous Equipment—Pickup and Delivery.
		5363	Depreciation Expense—Miscellaneous Equipment—Billing and Collecting.
		5364	Depreciation Expense—Miscellaneous Equipment—Platform.
		5365	Depreciation Expense—Miscellaneous Equipment—Terminal.
		5366	Depreciation Expense—Miscellaneous Equipment—Maintenance.
		5367	Depreciation Expense—Miscellaneous Equipment—Traffic and Sales.
		5368	Depreciation Expense—Miscellaneous Equipment—Insurance and Safety.
		5369	Depreciation Expense—Miscellaneous Equipment—General and Administrative.
Depreciation of Other Carrier Property	507	5375	Amortization Expense—Improvements to Leasehold Property—Terminal.
		5376	Amortization Expense—Improvements to Leasehold Property—Maintenance.
		5379	Amortization Expense—Improvements to Leasehold Property—General and Administrative.
Depreciation Adjustment	510	5719	Gains on Disposition of Operating Assets—General and Administrative.[7]
		5729	Losses on Disposition of Operating Assets—General and Administrative.[7]
Amortization of Carrier Property	515	5399	Amortization Expense (Other)—General and Administrative.
		5719	Gains on Disposition of Operating Assets—General and Administrative.[13]
		5729	Losses on Disposition of Operating Assets—General and Administrative.[13]
OPERATING TAXES AND LICENSES			
Gasoline, Other Fuel and Oil Taxes—Line Haul	521.1	4711	Gasoline, Diesel Fuel and Oil Taxes (Federal)—Line Haul.
		4761	Gasoline, Diesel Fuel and Oil Taxes (State and Other)—Line Haul.
Gasoline, Other Fuel and Oil Taxes—Pickup and Delivery.	521.5	4712	Gasoline, Diesel Fuel and Oil Taxes (Federal)—Pickup and Delivery.
		4762	Gasoline, Diesel Fuel and Oil Taxes (State and Other)—Pickup and Delivery.

See footnotes at end of table.

TABLE II–B—Continued

From the system of accounts eff. prior to Jan. 1, 1974, to the system of accounts eff. Jan. 1, 1974

System of accounts effective prior to Jan. 1, 1974		System of accounts effective Jan. 1, 1974	
Account title	No.	No.	Account title
OPERATING TAXES AND LICENSES—continued			
Vehicle License and Registration Fees—Line Haul.	522.1	4721	Vehicle License and Registration Fees—Ownership (Federal)—Line Haul.
		4771	Vehicle License and Registration Fees—Ownership (State and Other)—Line Haul.
Vehicle License and Registration Fees—Pickup and Delivery.	522.5	4722	Vehicle License and Registration Fees—Ownership (Federal)—Pickup and Delivery.
		4772	Vehicle License and Registration Fees—Ownership (State and Other)—Pickup and Delivery.
Real Estate and Personal Property Taxes	523	4755	Real Estate and Personal Property Taxes—Terminal.
		4756	Real Estate and Personal Property Taxes—Maintenance.
		4759	Real Estate and Personal Property Taxes—General and Administrative.
Social Security Taxes	524	4419	Federal Payroll Taxes—General and Administrative.[14]
		4429	State Payroll Taxes—General and Administrative.[14]
Other Taxes	525	4749	Other Taxes (Federal)—General and Administrative.
		4799	Other Taxes (State and Other)—General and Administrative.
Lease of Distinct Operating Unit—Debit	540	8310	Lease of Distinct Operating Unit—Debit.
Lease of Distinct Operating Unit—Credit	550	8320	Lease of Distinct Operating Unit—Credit.
Income From Noncarrier Operations—Net	610	8100	Income From Noncarrier Operations—Net.
Interest, Dividends and Other Nonoperating Income.	650	8200	Interest and Dividend Income (Control).
		8300	Lease of Distinct Operating Units (Control).
		8400	Other Nonoperating Income (Net).
MISCELLANEOUS DEDUCTIONS FROM INCOME			
Interest	710	8610	Interest Expense—Equipment Obligations.
		8620	Interest Expense—Advances.
		8630	Interest Expense—Bonds.
		8640	Interest Expense—Other Long-term Obligations.
		8650	Interest Expense—Current Obligations.
		8660	Interest Expense—Matured Obligations.
Other Income Deductions	750	8500	Gain or Loss on Disposition of Other Assets (Net).
		8670	Amortization of Debt Discount and Expense.
		8680	Amortization of Premium on Debt-Credit.
Income Taxes on Ordinary Income	880	8700	Income Taxes on Ordinary Income.
EXTRAORDINARY AND PRIOR PERIOD ITEMS			
Extraordinary and Prior Period Items (Net)	890	8800	Extraordinary Items.

[1] Applies to the portion in this account which was redistributed from account 4499.
[2] Applies only to the portion relating to vehicle-repair and service labor, miscellaneous paid time off charged to the line-haul activity.
[3] Applies to amounts for grease and lubricants in this account.
[4] Applies only to the portion relating to vehicle repair and service labor, miscellaneous paid time off charged to pick-up and delivery activity.
[5] Applies only to the portion relating to clerical and administrative, miscellaneous paid time off charged to the line-haul or pickup and delivery activity.
[6] Applies to the portion relating to building operating rents formerly charged to transportation.
[7] Applies to the portion relating to drivers, helpers, and owner-operator, miscellaneous paid time off charged to the line-haul or pickup and delivery activity.
[8] See matrix of operating expenses for combination of accounts for class II carriers.
[9] Applies to the portion relating to clerical and administrative, miscellaneous paid time off charged to the billing and collecting, platform or terminal activity.
[10] Applies to the portion relating to cargo handlers, miscellaneous paid time off charged to the platform activity.
[11] Applies to the portion relating to other labor, miscellaneous paid time off charged to the billing and collecting, platform or terminal activity.
[12] Applies to the portion relating to building operating rents formerly charged to traffic.
[13] Applies to the portion relating to building operating rents formerly charged to insurance and safety.
[14] Applies to amounts in this account prior to redistribution to account series 4400.
[15] Applies to the portion relating to building operating rents formerly charged to administrative and general.
[16] Applies to portion of this account relating to office equipment rents.
[17] Applies to carrier operating property only.
[18] Applies to fixed-term intangible property only (see also account 750 in system effective prior to Jan. 1, 1974).

CLASS I AND CLASS II HOUSEHOLD GOODS CARRIER CONVERSION TABLES

These conversion tables relate the household goods carrier operating accounts under the present system effective January 1, 1974, with accounts of similar content under the previous system. For instructions on using the tables, see the text which immediately precedes Table I–A, Class I Motor Carriers.

In referring to the conversion tables be sure to note any symbols following the account title. For example, account 5005 includes a pound sign (£) at the end of the account title. An explanation of the pound (£) sign and other symbols is provided in the "Guide to Symbols" which precedes each household goods carrier conversion table.

TABLE III.—*Class I household goods carriers—revenue and expense account number conversion table*

FROM THE SYSTEM OF ACCOUNTS EFFECTIVE PRIOR TO JAN. 1, 1974, TO THE SYSTEM OF ACCOUNTS EFFECTIVE JAN. 1, 1974

System of accounts effective prior to Jan. 1, 1974		System of accounts effective Jan. 1. 1974	
Account title	No.	No.	Account title
Operating revenues			
Freight revenue; intercity common carrier.	3100	3111	Moving revenue—intercity common carrier, own rights, company driver—interstate moving.
		3112	Moving revenue—intercity common carrier, own rights, company driver—intrastate moving.
		3118	Moving revenue—intercity common carrier, own rights, company driver—overseas import and export.
		3121	Moving revenue—intercity common carrier, own rights, owner operator—interstate moving.
		3122	Moving revenue—intercity common carrier, own rights, owner operator—intrastate moving.
		3128	Moving revenue—intercity common carrier, own rights, owner operator—overseas import and export.
		3131	Moving revenue—intercity common carrier, own rights, agent—interstate moving.
		3132	Moving revenue—intercity common carrier, own rights, agent—intrastate moving.
		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.
		3631	Empty mileage—interstate moving.
		3632	Empty mileage—intrastate moving.
		3641	Miscellaneous supplementary transportation services—interstate moving.[3]
		3642	Miscellaneous supplementary transportation services—intrastate moving.[3]
Freight revenue; intercity contract carrier.	3110	3201	Moving revenue—intercity contract carrier, own rights interstate moving.
		3202	Moving revenue—intercity contract carrier, own rights intrastate moving.
		3208	Moving revenue—intercity contract carrier, own rights overseas import and export.
Freight revenue; local cartage	3120	3303	Moving revenue—local moving.
		3308	Moving revenue—local overseas import and export.
		3641	Miscellaneous supplementary transportation service—interstate moving. [3]
		3642	Miscellaneous supplementary transportation service—intrastate moving. [3]
Intercity transportation for other Class I and Class II motor carriers.	3130	3411	Moving revenue—intercity transportation for other motor carriers, company driver—interstate moving.
		3412	Moving revenue—intercity transportation for other motor carriers, company driver—intrastate moving.
		3418	Moving revenue—intercity transportation for other motor carriers, company driver—overseas import and export.
		3421	Moving revenue—intercity transportation for other motor carriers, owner operator—interstate moving.
		3422	Moving revenue—intercity transportation for other motor carriers, owner operator—intrastate moving.
		3428	Moving revenue—intercity transportation for other motor carriers, owner operator—overseas import and export.
Other operating revenues	3900	3516	Packing only—interstate—packing and crating. [1]
		3526	Unpacking only—interstate—packing and crating. [1]
		3536	Packing and unpack ing—intrastate—packing and crating. [1]
		3588	Additional charges—o verseas shipments—overseas import and export.
		3641	Miscellaneous supplementary transportation service—interstate moving.[3]
		3642	Miscellaneous supplementary transportation service—intrastate moving.[3]
		3811	Booking commissions—interstate moving.
		3812	Booking commissions—intrastate moving.
		3821	Origin commissions—interstate moving.
		3822	Origin commissions—intrastate moving.
		3904	Other operating revenue—indirect operating—carrier only.
Operating expenses, equipment maintenance			
Supervision	4110	4114	Salaries—supervisory and administrative personnel—indirect operating—carrier only.[1 2]
		4124	Salaries—Clerical—indirect operating—carrier only.[12]
		4174	Salaries—Officers—indirect operating—carrier only.[12]
		4194	Salaries—department and division managers—indirect operating—carrier only.[12]
		5004	Fringe benefits—indirect operating—carrier only.[12 4]

See footnotes at end of table.

FROM THE SYSTEM OF ACCOUNTS EFFECTIVE PRIOR TO JAN. 1, 1974, TO THE SYSTEM OF ACCOUNTS EFFECTIVE JAN. 1, 1974—continued

System of accounts effective prior to Jan. 1, 1974		System of accounts effective Jan. 1, 1974	
Account title	No.	No.	Account title
Office and other expenses	4120	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 6]
		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.[1]
		6404	Vehicle repair parts—indirect operating—carrier only.[1]
		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]
		6804	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.[14 6]
		6121	Motor oils and lubricants—interstate moving.[14 6]
		6122	Motor oils and lubricants—intrastate moving.[14 6]
		6123	Motor oils and lubricants—local moving.[14 6]
		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.[15]
		4612	Repair wages—transportation equipment only—intrastate moving.[15]
		4613	Repair wages—transportation equipment only—local moving.[15]
		5004	Fringe benefits—indirect operating—carrier only.[6 15]
		6121	Motor oils and lubricants—interstate moving.[6 15]
		6122	Motor oils and lubricants—intrastate moving.[6 15]
		6123	Motor oils and lubricants—local moving.[6 15]
		6301	Other vehicle supplies—interstate moving.[15]
		6302	Other vehicle supplies—intrastate moving.[15]
		6303	Other vehicle supplies—local moving.[15]
		6401	Vehicle repair parts—interstate moving.[15]
		6402	Vehicle repair parts—intrastate moving.[15]
		6403	Vehicle repair parts—local moving.[15]
		7101	Outside services—vehicle repairs and maintenance—interstate moving.[15]
		7102	Outside services—vehicle repair and maintenance—intrastate moving.[15]
		7103	Outside services—vehicle repairs and maintenance—local moving.[15]
Employees welfare expenses	4145	5004	Fringe benefits—indirect operating—carrier only.[6 13 15]

See footnotes at end of table.

FROM THE SYSTEM OF ACCOUNTS EFFECTIVE PRIOR TO JAN. 1, 1974, TO THE SYSTEM OF ACCOUNTS EFFECTIVE JAN. 1, 1974—continued

System of accounts effective prior to Jan. 1, 1974		System of accounts effective Jan. 1, 1974	
Account title	No.	No.	Account title
Tires and tubes; revenue equipment—line haul.	4161	6201	Tires and tubes—interstate moving.[14]
		6202	Tires and tubes—intrastate moving.[14]
		6203	Tires and tubes—local moving.[14]
Tires and tubes; revenue equipment—pickup and delivery.	4165	6201	Tires and tubes—interstate moving.[15]
		6202	Tires and tubes—intrastate moving.[15]
		6203	Tires and tubes—local moving.[15]
Operating rents	4185	8314	Rent on building property—indirect operating—carrier only.[13]
		8334	Rent on miscellaneous equipment—indirect operating—carrier only.[13]
Joint garage expense; debit	4191	------	Intentionally left blank.
Joint garage expense; credit	4196	------	Do.
Transportation			
Supervision	4210	4111	Salaries—supervisory and administrative personnel—interstate moving.
		4112	Salaries—supervisory and administrative personnel—intrastate moving.
		4113	Salaries—supervisory and administrative personnel—local moving.
		4121	Salaries—clerical—interstate moving.
		4122	Salaries—clerical—intrastate moving.
		4123	Salaries—clerical—local moving.
		4171	Salaries—officers—interstate moving.
		4172	Salaries—officers—intrastate moving.
		4173	Salaries—officers—local moving.
		4191	Salaries—department and division managers—interstate moving.
		4192	Salaries—department and division managers—intrastate moving.
		4193	Salaries—department and division managers—local moving.
		5001	Fringe benefits—interstate moving.[4]
		5002	Fringe benefits—intrastate moving.[4]
		5003	Fringe benefits—local moving.[4]
Office and other expenses	4220	4901	Other wages—interstate moving.
Other transportation expenses	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.[16]
		6534	Repair materials—furniture and fixtures—indirect operating—carrier only.[16]
		6611	Printed forms and office supplies—interstate moving.
		6612	Printed forms and office supplies—intrastate moving.
		6613	Printed forms and office supplies—local moving.
		6801	Miscellaneous supplies—interstate moving.
		6802	Miscellaneous supplies—intrastate moving.
		6803	Miscellaneous supplies—local moving.
		7214	Outside services—building repairs—indirect operating—carrier only.[16]
		7224	Outside services—equipment repairs—indirect operating—carrier only.[16]
		7234	Outside services—furniture and fixture repairs—indirect operating—carrier only.[16]
		7314	Other outside services—janitorial services—indirect operating—carrier only.[16]
		7324	Other outside services—watch and alarm services—indirect operating—carrier only.[16]
		7404	Utilities—indirect operating—carrier only.[16]
		7661	Purchased labor—temporary help—interstate moving.
		7662	Purchased labor—temporary help—intrastate moving.
		7663	Purchased labor—temporary help—local moving.
		7664	Purchased labor—temporary help—indirect operating—carrier only.[22]
		7701	Travel expenses—company drivers and other operating employees—interstate moving.
		7702	Travel expenses—company drivers and other operating employees—intrastate moving.
		7703	Travel expenses—company drivers and other operating employees—local moving.
		7801	Travel and entertainment—sales, office and management personnel—interstate moving.
		7802	Travel and entertainment—sales, office, and management personnel—intrastate moving.
		7803	Travel and entertainment—sales, office and management personnel—local moving.
		7914	Subscriptions, books, and periodicals—indirect operating—carrier only.[16]
		7924	Membership and dues—indirect operating—carrier only.[16]
		7994	Miscellaneous corporate expenses—indirect operating carrier only.[16]
		8324	Rent on office equipment—indirect operating—carrier only.[16]
Drivers and helpers—line haul	4231	4211	Operating wages—transportation only—intercity drivers—interstate moving.
		4212	Operating wages—transportation only—intercity drivers—intrastate moving.
		4214	Operating wages—transportation only—intercity drivers—indirect operating—carrier only.[22]

See footnotes at end of table.

FROM THE SYSTEM OF ACCOUNTS EFFECTIVE PRIOR TO JAN. 1, 1974, TO THE SYSTEM OF ACCOUNTS EFFECTIVE JAN. 1, 1974—continued

System of accounts effective prior to Jan. 1, 1974		System of accounts effective Jan. 1, 1974	
Account title	No.	No.	Account title
		4221	Operating wages—transportation only—intercity helpers—interstate moving.
		4222	Operating wages—transportation only—intercity helpers—intrastate moving.
		4224	Operating wages—transportation only—intercity helpers—indirect operating—carrier only.[22]
		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.[22]
		4243	Operating wages—transportation only—drayage labor—overseas containers—local moving.
		4244	Operating wages—transportation only—drayage labor—overseas containers—indirect operating—carrier only.[22]
		4903	Other wages—local moving.[17]
		5003	Fringe benefits—local moving.[4]
Employees' welfare expenses	4245	5001	Fringe benefits—interstate moving.[16]
		5002	Fringe benefits—intrastate moving.[16 6]
		5003	Fringe benefits—local moving.[16 6]
Fuel for revenue equipment—line haul	4251	6111	Gasoline and diesel fuel—interetate 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.[22]
		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 operators—intrastate moving.
		7654	Purchased transportation—tractor-trailer rents with driver—from owner operator—indirect operating—carrier only.[22]
		7658	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.[22]
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.[22]
		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.[22]
		7648	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.[22]
		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.[22]
Operating rents†	4285	8315	Rent on building property—general and administrative—carrier only.

See footnotes at end of table.

FROM THE SYSTEM OF ACCOUNTS EFFECTIVE PRIOR TO JAN. 1, 1974, TO THE SYSTEM OF ACCOUNTS EFFECTIVE JAN. 1, 1974—continued

System of accounts effective prior to Jan. 1, 1974		System of accounts effective Jan. 1, 1974	
Account title	No.	No.	Account title
Supervisory salaries	4311	4114	Salaries—supervisory and administrative personnel—indirect operating—carrier only.[1]
		4174	Salaries—officers—indirect operating—carrier only.[1]
		4194	Salaries—department and division managers—indirect operating—carrier only.[1]
Salaries & fees; billing and collecting	4312	4125	Salaries—clerical—general and administrative—carrier only.[19]
		5005	Fringe benefits—general and administrative—carrier only.[4 19]
Other office employees	4313	4124	Salaries—clerical—indirect operating—carrier only.[18]
		5004	Salaries—clerical—indirect operating—carrier only.[4 18]
Office and other expenses	4320	4614	Repair wages—transportation equipment only—indirect operating—carrier only.[18]
Other terminal expenses	4380	6114	Gasoline and diesel fuel—indirect operating—carrier only.[18]
		6124	Motor oils and lubricants—indirect operating—carrier only.[18]
		6204	Tires and tubes—indirect operating—carrier only.[18]
		6304	Other vehicle supplies—indirect operating—carrier only.[18]
		6404	Vehicle repair parts—indirect operating—carrier only.[1]
		6514	Repair materials—building—indirect operating—carrier only.[1]
		6534	Repair materials—furniture and fixtures—indirect operating—carrier only.[18]
		6614	Printed forms and office supplies—indirect operating carrier only.[1]
		6615	Printed forms and office supplies—general and administrative—carrier only.[19]
		6874	Miscellaneous supplies—indirect operating—carrier only.[18]
		8444	Gas, diesel fuel, and oil taxes—State and local—indirect operating—carrier only.[18]
		8454	Gas, diesel fuel and oil taxes—Federal—indirect operating—carrier only.[18]
Salaries & wages; platform employees	4340	4114	Salaries—supervisory and administrative personnel—indirect operating—carrier only.[18]
		4904	Other wages—indirect operating—carrier only.[18]
		5004	Fringe benefits—indirect operating—carrier only.[4 18]
Employees' welfare expenses	4345	5004	Fringe benefits—indirect operating—carrier only.[4 18]
		5005	Fringe benefits—general & administrative—carrier only.[4 19]
Other terminal employees	4350	4904	Other wages—indirect operating—carrier only.[18]
		5004	Fringe benefits—general & administrative—carrier only.[4 18]
Commission agents	4360	4704	Commission agent fees—indirect operating—carrier only.
Operating rents	4385	8314	Rent on building property—indirect operating—carrier only.[18]
Joint terminal facilities; debit	4391, 4396		Intentionally omitted.
Traffic			
Supervision	4410	4114	Salaries—supervisory and administrative personnel—indirect operating—carrier only.[20]
		4124	Salaries—clerical—indirect operating—carrier only.[20]
		4144	Salaries—sales salaries—employees—indirect operating carrier only.
		4174	Salaries—officers—indirect operating—carrier only.[20]
		4194	Salaries—department and division managers—indirect operating—carrier only.[20]
		7104	Outside services—vehicle repairs and maintenance—indirect operating—carrier only.[18]
		7214	Outside services—building repairs—indirect operating—carrier only.[18]
		7224	Outside services—equipment repairs—indirect operating—carrier only[18]
		7234	Outside services—furniture and fixture repairs—indirect operating—carrier only.[18]
		7314	Other outside services—janitorial services—indirect operating—carrier only.[18]
		7324	Other outside services—janitorial services—indirect operating—carrier only.[18]
		7404	Utilities—indirect operating—carrier only.[18]
		7804	Travel and entertainment—sales, office, and management personnel—indirect operating carrier only.[18]
		7914	Subscriptions, books, and periodicals—indirect operating—carrier only.[18]
		7924	Memberships and dues—indirect operating—carrier only.[18]
		7945	Postage—general and administrative—carrier only.[19]
		7994	Miscellaneous corporate expenses—indirect operating carrier only.[18]
		8324	Rent on office equipment—indirect operating—carrier only.[18]
		8325	Rent on office equipment—general and administrative—carrier only.[19]
		8424	Vehicle licenses and registration fees—state and local indirect operating—carrier only.[18]
		8434	Vehicle licenses, and registration fees—Federal—indirect operating—carrier only.[18]
		4704	Commission agent fees—indirect operating—carrier only.[20]
		4904	Other wages—indirect operating—carrier only.[20]
		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]
		6304	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 3]
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]
Insurance and safety			
Supervision	4510	4114	Salaries—supervisory and administrative personnel—indirect operating—carrier only.[20]
		4124	Salaries—clerical—indirect operating—carrier only.[21]
		4174	Salaries—officers—indirect operating—carrier only.[21]
		4194	Salaries—department and division managers—indirect operating—carrier only.[21]
		5004	Fringe Benefits—indirect operating—carrier only.[21 4]
		7334	Other outside services—professional services—indirect operating—carrier only.[21]
Office and other expenses	4520	4614	Repair wages—transportation equipment only—indirect operating—carrier only.[21]
Other insurance and safety department expenses.	4580	6114	Gasoline and diesel fuel—indirect operating—carrier only.[21]
		6124	Motor oils and lubricants—indirect operating—carrier only.[21]
		6204	Tires and tubes—indirect operating—carrier only.[21]
		6304	Other vehicle supplies—indirect operating—carrier only.[21]
		6404	Vehicle repair parts—indirect operating—carrier only.[21]
		6614	Printed forms and office supplies—indirect operating—carrier only.[21]
		7104	Outside services—vehicles repairs and maintenance—indirect operating—carrier only.[21]
		7404	Utilities—indirect operating—carrier only.[21]
		7804	Travel and entertainment—sales, office, and management personnel—indirect operating—carrier only.[21]
		7914	Subscriptions, books, and periodicals—indirect operating—carrier only.[21]
		7924	Memberships and dues—indirect operating—carrier only.[21]
		7945	Postage—genera. & administrative—carrier only.[21]
		7994	Miscellaneous corporate expenses—indirect operating—carrier only.[21]
		8324	Rent on office equipment—indirect operating—carrier only.[21]
		8424	Vehicle licenses and registration fees—State and local—indirect operating—carrier only.[21]
		8434	Vehicle licenses and registration fees—Federal—indirect operating—carrier only.[21]
Public liability and property damage	4530	8621	Public liability and property damage—premiums paid—interstate moving.
		8622	Public liability and property damage—premiums paid—intrastate moving.
		8623	Public liability and property damage—premiums—paid local moving.
		8624	Public liability and property damage—premiums paid indirect operating—carrier only.
		8631	Public liability and property damage—collections from haulers (credit)—interstate moving.
		8632	Public liability and property damage—collections from haulers (credit)—intrastate moving.

See footnotes at end of table.

FROM THE SYSTEM OF ACCOUNTS EFFECTIVE PRIOR TO JAN. 1, 1974, TO THE SYSTEM OF ACCOUNTS EFFECTIVE JAN. 1, 1974—continued

System of accounts effective prior to Jan. 1, 1974		System of accounts effective Jan. 1, 1974	
Account title	No.	No.	Account title
		8633	Public liability and property damage—collections from haulers (credit)—local moving.
		8634	Public liability and property damage—collections from haulers (credit)—indirect operating—carrier only.[22]
		8721	Provision for claims—self-insured portion—public liability and property damage—interstate moving.
		8722	Provision for claims—self-insured portion—public liability and property damage—intrastate moving.
		8723	Provision for claims—self-insured portion—public liability and property damage—local moving.
		8724	Provision for claims—self-insured portion—public liability and property damage—indirect operating—carrier only.
Workmen's compensation	4540	5035	Workmen's compensation—general and administrative—carrier only.
Employees' welfare expenses	4545	5004	Fringe benefits—indirect operating—carrier only.[6 21]
Cargo loss and damage	4550	8611	Cargo loss and damage insurance premiums paid—interstate moving.
		8612	Cargo loss and damage insurance—premiums paid—intrastate moving.
		8613	Cargo loss and damage insurance—premiums paid local moving.
		8614	Cargo loss and damage insurance—premiums paid—indirect operating—carrier only.[22]
		8711	Provision for claims—self-insured portion—cargo loss and damage—interstate moving.
		8712	Provision for claims—self-insured portion—cargo loss and damage—intrastate moving.
		8713	Provision for claims—self-insured portion—cargo loss and damage.
		8714	Provisions for claims—self-insured portion—cargo loss and damage—indirect operating—carrier only.[22]
Fire, theft and collision	4560	8641	Fire, theft, and collision insurance—premiums paid—interstate moving.
Other insurance expense	4570	8642	Fire, theft, and collision insurance—premiums paid—intrastate moving.
		8643	Fire, theft, and collision insurance—premiums paid—local moving.
		8644	Fire, theft, and collision insurance—premiums paid—indirect operating—carrier only.[22]
		8651	Fire, theft, collision—collections from haulers (credit)—interstate moving.
		8652	Fire, theft, and collision—collections from haulers (credit)—intrastate moving.
		8653	Fire, theft, and collision—collections from haulers (credit)—local moving.
		8654	Fire, theft, and collision insurance—collections from haulers (credit)—indirect operating—carrier only.[22]
		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).
Administrative and general			
Salaries; general officers	4611	4175	Salaries—officers—general and administrative—carrier only.
		4195	Salaries—department and division managers—general and administrative—carrier only.
Salaries; revenue accounting	4612	4125	Salaries—clerical—general and administrative—carrier only.
		5005	Fringe benefits—general and administrative—carrier only.[4]
Salaries; other general office employees	4613	4115	Salaries—supervisory and administrative personnel—general and administrative—carrier only.
Purchasing and store expenses	4675		
Other general expenses	4680	4125	Salaries—clerical—general and administrative—carrier only.
		4905	Other wages—general and administrative—carrier only.
		5005	Fringe benefits—general and administrative—carrier only.[4]
		6515	Repair materials—building—general and administrative—carrier only.
		7995	Miscellaneous corporate expenses.
Expenses of general officers	4621	4615	Repair wages—transportation equipment only—general and administrative—carrier only.
Expenses of general office employees	4622	6405	Vehicle repair parts—general and administrative—carrier only.
		7105	Outside services—vehicle repairs and maintenance—general and administrative—carrier only.
		7805	Travel and entertainment—sales, office, and management personnel—general and administrative—carrier only.
		7925	Membership and dues—general and administrative—carrier only.
		8425	Vehicle licenses and registration fees—State and local—general and administrative—carrier only.
		8435	Vehicle licenses and registration fees—Federal—general and administrative—carrier only.

See footnotes at end of table.

FROM THE SYSTEM OF ACCOUNTS EFFECTIVE PRIOR TO JAN. 1, 1974, TO THE SYSTEM OF ACCOUNTS EFFECTIVE JAN. 1, 1974—continued

System of accounts effective prior to Jan. 1, 1974		System of accounts effective Jan. 1, 1974	
Account title	No.	No.	Account title
Other general office expenses	4623	6525	Repair materials—equipment—general and administrative—carrier only.
		6535	Repair materials—furniture and fixtures—general and administrative—carrier only.
		6615	Printed forms and office supplies—general and administrative—carrier only.
		6805	Miscellaneous supplies—general and administrative—carrier only.
		7215	Outside services—building repairs—general and administrative—carrier only.
		7225	Outside services—equipment repairs—general and administrative—carrier only.
		7235	Outside services—furniture and fixtures repairs—general and administrative—carrier only.
		7315	Other outside services—janitorial services—general and administrative—carrier only.
		7325	Other outside services—watch and alarm services—general and administrative—carrier only.
		7405	Utilities—general and administrative—carrier only.
		7915	Subscriptions, books, and periodical—general and administrative—carrier only.
		7945	Postage—general and administrative—carrier only.
		8325	Rent on office equipment—general and administrative—carrier only.
Law expenses	4630	7335	Other outside services—professional services—general and administrative—carrier only.
Outside auditing expenses	4635		
Management and supervision fees	4650		
Regulatory expenses	4670		
Communication service	4640	7504	Communication services—indirect operating—carrier only.
		7505	Communication services—general and administrative—carrier only.
Employee's welfare expenses	4645	5095	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.
Depreciation expense			
Depreciation of structures	5010	8145	Depreciation—building and structures—general and administrative—carrier only.
Depreciation of revenue equipment—line haul.	5021	8111	Depreciation—revenue equipment—interstate moving.
		8112	Depreciation—revenue equipment—intrastate moving.
Depreciation of revenue equipment—pickup and delivery.	5025	8113	Depreciation—revenue equipment—local moving.
Depreciation of service cars and equipment.	5030	8134	Depreciation—service cars and equipment—indirect operating—carrier only.
		8135	Depreciation—service cars and equipment—indirect operating—carrier only.
Depreciation of shop and garage equipment.	5040	8124	Depreciation—shop and garage equipment—indirect operating carrier only.
Depreciation of furniture and office equipment.	5050	8154	Depreciation—furniture and office equipment—indirect operating—carrier only.
		8155	Depreciation—furniture and office equipment—general and administrative—carrier only.
Depreciation of miscellaneous equipment.	5060	8191	Depreciation—miscellaneous equipment—interstate moving
		8192	Depreciation—miscellaneous equipment—intrastate moving.
		8193	Depreciation—miscellaneous equipment—local moving.
		8194	Depreciation—miscellaneous equipment—indirect operating carrier only.
		8195	Depreciation—miscellaneous equipment—general and administrative—carrier only.
Depreciation of improvements to leasehold property.	5070	8215	Amortization of leasehold improvements—general and administrative—carrier only.
Depreciation of undistributed property.	5080	8175	Depreciation—undistributed property—general and administrative—carrier only.
Depreciation adjustment	5100	8915	Gains on disposition of operating assets—general and administrative—carrier only.[3]
		8925	Losses on disposition of operating assets—general and administrative—carrier only.[3]
Amortization expenses			
Amortization of carrier operating property.	5150	8225	Amortization expense (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]
Operating Taxes and licenses			
Gasoline, other fuel and oil taxes—line haul equipment.	5211	8441	Gas, diesel fuel, and oil taxes—State and local—interstate moving.
		8442	Gas, diesel fuel and oil taxes—State and local—intrastate moving.
		8451	Gas, diesel fuel, and oil taxes—Federal—interstate moving.
		8452	Gas, diesel fuel and oil taxes—Federal—intrastate moving.
Gasoline, other fuel and oil taxes—pickup and delivery equipment.	5215	8443	Gas, diesel fuel and oil taxes—State and local—local moving.
		8453	Gas, diese. fuel, and oil taxes—Federal—local moving.
Vehicle license and registration fees—line haul equipment.	5221	8421	Vehicle licenses and registration fees—State and local interstate moving.
		8422	Vehicle licenses and registration fees—State and local intrastate moving.
		8431	Vehicle licenses and registration fees—Federal—interstate moving.
		8432	Vehicle licenses and registration fees—Federal—intrastate moving.

See footnotes at end of table.

FROM THE SYSTEM OF ACCOUNTS EFFECTIVE PRIOR TO JAN. 1, 1974, TO THE SYSTEM OF ACCOUNTS EFFECTIVE JAN. 1, 1974—continued

System of accounts effective prior to Jan. 1, 1974		System of accounts effective Jan. 1, 1974	
Account title	No.	No.	Account title
Vehicle license and registration fees—pickup and delivery equipment.	5225	8423	Vehicle licenses and registration fees—State and local—local moving.
		8433	Vehicle licenses and registration fees—Federal—local moving.
Real estate and personal property taxes	5230	8414	Real estate and personal property taxes—indirect operating—carrier only.
		8415	Real estate and personal property taxes—general and administrative—carrier only.
Social security taxes	5240	5115	FICA taxes—general and administrative—carrier only.[1]
		5125	Federal unemployment taxes—general and administrative—carrier only.[1]
		5135	State unemployment taxes—general and administrative—carrier only.[1]
Other taxes	5250	8484	Gas, diesel fuel, and oil taxes—State and local—indirect operating—carrier only.
		8485	Gas, diesel fuel, and oil taxes—State and local—general and administrative—carrier only.
		8494	Other taxes—State and local—indirect operating—carrier only.
		8495	Other taxes—State and local—general and administrative—carrier only.
Lease of distinct operating unit; debit	5400	.....	Intentionally omitted.
Lease of distinct operating unit; credit	5500	.....	Do.
Other ordinary income			
Income from noncarrier operations; net	6100	3516	Packing only—interstate—packing and crating.[2]
		3526	Unpacking only—interstate—packing and crating.[2]
		3536	Packing and unpacking—intrastate—packing and crating.[3]
		3578	Thru-container packing and loading—overseas import and export.
		3596	Other packing and crating service revenue—packing and crating.
		3598	Other packing and crating service revenue—packing and crating.
		3717	Storage household goods—SIT interstate—warehousing.
		3727	Warehouse handling, in/out—SIT interstate—warehousing.
		3737	Storage household goods—SIT intrastate—warehousing.
		3747	Warehouse handling in/out—SIT intrastate—warehousing.
		3757	Storage—other than carrier shipments—warehousing.
		3767	Warehouse handling in/out—other than carrier shipments—warehousing.
		3836	Packing commissions—packing and crating.
		3909	Other operating revenue (classes I and II)—indirect operating—noncarrier.
			Because of the extensive list, the noncarrier operating expense accounts which become effective Jan. 1, 1974, are shown in appendix A to this conversion table.
		9100	Income from noncarrier operations (net).
		9110	Income from noncarrier operations.
		9120	Expenses of noncarrier operations.
Interest income	6300	9210	Interest income.
Dividend income	6400	9220	Dividend income.
Other nonoperating income	6500	9410	Other nonoperating income.
Deductions from ordinary income			
Interest	7100	9610	Interest expense—equipment obligations—general and administrative.
		9620	Interest expense—advances—general and administrative.
		9630	Interest expense—bonds—general and administrative.
		9640	Interest expense—other long-term obligations—general and administrative.
		9650	Interest expense—current obligations—general and administrative.
		9660	Interest expense-matured obligations—general and administrative.
Amortization of debt discount and expense.	7300	9670	Amortization of debt discount and expense.
Amortization of premiums on debt—credit.	7400	9680	Amortization of premium on debt—credit.
Other deductions	7500	9420	Other nonoperating deductions.
		9421	Bad debts.
		9422	Amortization (franchises, permits, and other).
		9423	Life insurance premiums (nontax deductible).
		9429	Other.
		9510	Nonoperating gains on disposition of other assets.
		9520	Nonoperating losses on disposition of other assets.
		9530	Gains on disposition of land and structures.
		9540	Losses on disposition of land and structures.
Income taxes			
Federal income taxes	8810	9710	Federal income taxes.
State income taxes	8820	9720	State income taxes.
Other income taxes	8830	9730	Other income taxes.
Extraordinary and prior period items			
Extraordinary items (net)	8910	9810	Extraordinary items (net).
Prior period items (net)	8930	9820	Prior period items (net).
Income taxes on extraordinary and prior period items.	8950	9850	Income taxes on extraordinary and prior period items.

See footnotes at end of table.

TABLE III.—GUIDE TO SYMBOLS—CLASS I

[1] Applies only when service is performed by carrier personnel.
[2] Applies ony when service is performed by noncarrier personnel.
[3] See detail account description. Applies only to certain amounts which were redistributed from accounts 3100, 3120, and 3900, of prior ICC regulatory System of Accounts.
[4] Applies to amounts in this account which were redistributed from accounts 5055, 5065, and 5075.
[5] Applies to amounts for grease, lubricants, and coolants in this account.
[6] Applies to amounts in this account which were redistributed from accounts 5015, 5025, 5045, and 5095.
[7] Applies to amounts for oil in this account.
[8] Applies to expenditures which are not applicable to revenue vehicles.
[9] Applies to carrier operating property only.
[10] Applies to fixed term intangible property only (see also account 9120).
[11] Applies to amounts in this account prior to redistribution to the 5100 account series.
[12] Applies only to portion relating to equipment maintenance hourly supervisors and clerks.
[13] Applies only to portion relating to services, supplies, structures, or equipment maintenance employees necessary for servicing equipment and vehicles in the equipment maintenance department.
[14] Applies only to portion relating to services, supplies, or employees servicing line haul equipment.
[15] Applies only to portion relating to services, supplies, or employees servicing pickup and delivery equipment.
[16] Applies only to expenses of the transportation department relating to employees, services, supplies, or structures.
[17] Applies only to nonproductive wages of drivers and helpers.
[18] Applies only to portion of expenses relating to platform and/or terminal employees, services, supplies, structures.
[19] Applies only to portion of expenses relating to the terminal billing and collection function.
[20] Applies only to the portion of expenses relating to the traffic and sales function, such as employee wages, services, supplies, or structures.
[21] Applies only to the portion of expenses relating to the insurance and safety function, such as employee wages, services, supplies, or structures.
[22] Account is to be used only to record expenses from "motor carrier operation's other than household goods operations."

TABLE III.—*Class I Household Goods Carriers*

APPENDIX A.—CONVERSION OF NONCARRIER OPERATING EXPENSES[1]

	Natural classification	Activities noncarrier			
		Packing and crating	Warehousing	Overseas import and export	Indirect operating
		6	7	8	9
411	Supervisory and administrative personnel	4116	4117	4118	4119
412	Clerical	4126	4127	4128	4129
414	Sales salaries—employees				4149
417	Officers	4176	4177	4178	4179
419	Department and division managers	4196	4197	4198	4199
431	Packer wages—interstate moves	4316			
432	Packer wages—intrastate moves	4326			
433	Packer wages—overseas shipments			4338	
441	Warehouse labor—household		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				4709
490	Other wages	4906	4907	4908	4909
500	Fringe benefits	5006	5007	5008	5009
501	Contributions to Union Welfare Funds				5019
502	Employees' group insurance				5029
503	Workmen's compensation				5039
504	Pension and retirement plans				5049
505	Vacation pay				5059
506	Holiday pay				5069
507	Miscellaneous paid time off				5079
509	Other employee benefits				5099
510	Payroll taxes	5106	5107	5108	5109
511	FICA taxes				5119
512	Federal unemployment taxes				5129
513	State unemployment taxes				5139
611	Gasoline and diesel fuel	6116	6117		6119
612	Motor oils and lubricants	6126	6127		6129
620	Tires and tubes	6206	6207		6209
630	Other vehicle supplies	6306	6307		6309
640	Vehicle repair parts	6406	6407		6409
651	Repair materials—building	6516	6517	6518	6516
652	Repair materials—equipment	6526	6527	6528	6529
653	Repair materials—furniture and fixtures	6536	6537	6538	6539
661	Printed forms and office supplies	6616	6617	6618	6619
662	Tariffs and schedules	6626	6627	6628	
670	Packing and crating materials and supplies	6706	6707	6708	
680	Miscellaneous supplies	6806	6807	6808	6809
710	Outside services—vehicle repairs (other than vehicles)	7106	7107		7109
721	Outside services—building repairs	7216	7217	7218	7219
722	Outside services—equipment repairs	7226	7227	7228	7229
723	Outside services—furniture and fixture repairs	7236	7237	7238	7239
731	Janitorial services	7316	7317	7318	7319
732	Watch and alarm services	7326	7327	7328	7329
733	Professional services				7339
734	Advertising—agency				7349
735	Advertising—media				7359
736	Advertising—all other				7369
740	Utilities		7407	7408	7409
750	Communications services			7508	7509
770	Travel expenses—company drivers and other operating employees	770.	7707	7708	7709
780	Travel and entertainment—sales, office, and management personnel	7806	7807	7808	7809
791	Subscriptions, books, and periodicals				7919
792	Memberships and dues				7929
793	Conventions and meetings				7939
794	Postage				7949
799	Miscellaneous corporate expenses				7999
811	Depreciation—revenue equipment	8116			
812	Depreciation—shop and garage equipment				8129
813	Depreciation—service cars and equipment		8137	8138	8139
814	Depreciation—buildings and structures	8146	8147	8148	8149

See footnotes at end of table.

TABLE IV.—GUIDE TO SYMBOLS—CLASS II

[1] Applies only when service is performed by carrier personnel.
[2] Applies only when service is performed by noncarrier personnel.
[3] See detail account description. Applies only to certain amounts which were redistributed from accounts 3100, 3120, and 3000, of prior ICC regulatory System of Accounts.
[4] Applies to amounts in this account which were redistributed from accounts 5025, 5015, 5075, and 5095.
[5] Applies to amounts for grease, lubricants and coolants in this account.
[6] Applies to amounts in this account which were redistributed from account 5075.
[7] Does not apply to amounts for grease, lubricants, and coolants.
[8] Applies to carrier operating property only.
[9] Applies to fixed term intangible property only (see also account 9100).
[10] Applies to amounts in this account prior to redistribution to the 5100 account series.
[11] Applies only to portion relating to equipment maintenance hourly supervisors and clerks.
[12] Applies only to portion relating to services, supplies, structures, or equipment maintenance employees necessary for servicing equipment and vehicles in the equipment maintenance department.
[13] Applies only to portion relating to services, supplies, or employees servicing line haul equipment.
[14] Applies only to portion relating to services, supplies, or employees servicing pickup and delivery equipment.
[15] Applies only to expenses of the transportation department relating to employees, services, supplies, or structures.
[16] Applies only to nonproductive wages of drivers and helpers.
[17] Applies only to portion of expenses relating to platform and/or terminal employees, services, supplies, or structures.
[18] Applies only to portion of clerical and administrative expenses relating to the terminal billing and collection function.
[19] Applies only to the portion of expenses relating to the traffic and sales function, such as employee wages, services, supplies, or structures.
[20] Applies only to the portion of expenses relating to the insurance and safety function, such as employee wages, services, supplies, or structures.
[21] Account is to be used only to record expenses from "motor carrier operations other than household goods operations."
[22] Applies only to printed forms and office supplies.
[23] Applies only to office equipment.
[24] Applies only to clerical and/or administrative employees for the terminal or platform functions.
[25] Applies only to tariffs and schedules.
[26] Applies only to postage.
[27] Applies only to public liability and property damage.
[28] Applies only to cargo loss and damage.
[29] Applies only to fire, theft, and collision.
[30] Applies only to officers, department, and division managers.
[31] Applies only to clerical, supervisory, and administrative personnel.
[32] Applies only to building property.
[33] Applies only to miscellaneous corporate expenses.
[34] Excludes miscellaneous corporate expenses.
[35] Excludes building property.

TABLE III.—*Class I Household Goods Carriers*

APPENDIX A.—CONVERSION OF NONCARRIER OPERATING EXPENSES [1]

Natural classification		Activities noncarrier			
		Packing and crating	Warehousing	Overseas import and export	Indirect operating
		6	7	8	9
815	Depreciation—furniture and office equipment	8156	8157	8158	8159
817	Depreciation—undistributed property				8179
819	Depreciation—miscellaneous equipment	8196	8197	8198	8199
821	Amortization of leasehold improvements		8217	8218	8219
822	Amortization expense—other				8229
831	Rent on building property		8317	8318	8319
832	Rent on office equipment				8329
833	Rent on miscellaneous equipment	8336	8337	8338	8339
841	Real estate and personal property taxes		8417	8418	8419
842	Vehicle licenses and registration fees—State and local	8426			8429
843	Vehicle licenses and registration fees—Federal	8436			8439
844	Gas, diesel fuel, and oil taxes—State and local	8446			
845	Gas, diesel fuel, and oil taxes—Federal	8456			
848	Other taxes—Federal				8489
849	Other taxes—State and local				8499
861	Cargo loss and damage insurance—premiums paid		8617	8618	8619
862	Public liability and property damage—premiums paid	8626			8629
864	Fire, theft, and collision insurance—premiums paid	8646			8649
866	Insurance on buildings and structures		8667		8669
869	Other insurance expense		8697		9699
871	Claims for loss and damage		8717	8718	8719
872	Claims for loss and damage—public liability and property	8726			8729
874	Claims for loss and damage—fire, theft, and collision	8746	8747		8749
880	Uncollectible revenue				8809
891	Gains on disposition of operating assets				8919
892	Losses on disposition of operating assets				8929

[1] These expenses were previously recorded in one account, 6100. However, because the present accounts, effective Jan. 1, 1974, are so numerous they are listed here rather than within the conversion table. See account 6100 in the conversion table for the other details involved in converting the noncarrier operating expense accounts.

See footnotes at end of table.

TABLE IV.—*Class II household goods carriers—revenue and expense account number conversion table.*

FROM THE SYSTEM OF ACCOUNTS EFFECTIVE PRIOR TO JAN. 1, 1974, TO THE SYSTEM OF ACCOUNTS EFFECTIVE JAN. 1, 1974

System of accounts effective prior to Jan. 1, 1974		System of accounts effective Jan. 1, 1974	
Account title	No.	No.	Account title
Operating revenues			
Freight revenue; intercity common carrier.	310	3111	Moving revenue—intercity common carrier, own rights, company driver—interstate moving.
		3112	Moving revenue—intercity common carrier, own rights, company driver—intrastate moving.
		3118	Moving revenue—intercity common carrier, own rights, company driver—overseas import and export.
		3121	Moving revenue—intercity common carrier, own rights, owner operator—interstate moving.
		3122	Moving revenue—intercity common carrier, own rights, owner operator—intrastate moving.
		3128	Moving revenue—intercity common carrier, own rights, owner operator—overseas import and export.
		3131	Moving revenue—intercity common carrier, own rights, agent—interstate moving.
		3132	Moving revenue—intercity common carrier, own rights, agent—intrastate moving.
		3138	Moving revenue—intercity common carrier, own rights, agent—overseas import and export.
		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]
		3526	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.
Operation and maintenance expense			
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 20]
		8304	Rent—other than revenue equipment—indirect operating—carrier only.[12]
		8424	Vehicle licenses and registration fees—State and local—indirect operating—carrier only.[12]
		8434	Vehicle licenses and registration fees—Federal—indirect operating—carrier only.[12]
		8444	Gas, diesel fuel, and oil taxes—State and local—indirect operating—carrier only.[12]
		8454	Gas, diesel fuel, and oil taxes—Federal—indirect operating—carrier only.[12]

See footnotes at end of table.

FROM THE SYSTEM OF ACCOUNTS EFFECTIVE PRIOR TO JAN. 1, 1974, TO THE SYSTEM OF ACCOUNTS EFFECTIVE JAN. 1, 1974—continued

System of accounts effective prior to Jan. 1, 1974		System of accounts effective Jan. 1, 1974	
Account title	No.	No.	Account title
Repairs and service—revenue equipment—line haul.	413.1	4611	Repair wages—transportation equipment only—interstate moving.[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.[13] [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]
		7101	Outside services—vehicle repairs and maintenance—interstate moving.[12]
		7102	Outside services—vehicle repairs and maintenance—intrastate moving.[12]
		7103	Outside services—vehicle repairs and maintenance—local moving.[12]
Repairs and service—revenue equipment—pickup and delivery.	413.5	4611	Repair wages—transportation equipment only—interstate moving.[14]
		4612	Repair wages—transportation equipment only—intrastate moving.[14]
		4613	Repair wages—transportation equipment only—local moving.[14]
		5004	Fringe benefits—indirect operating—carrier only.[14] [4]
		6111	Gasoline and diesel fuel—interstate moving.[14] [4]
		6112	Gasoline and diesel fuel—intrastate moving.[14] [4]
		6113	Gasoline and diesel fuel—local moving.[14] [4]
		6301	Other vehicle supplies—interstate moving.[14]
		6302	Other vehicle supplies—intrastate moving.[14]
		6303	Other vehicle supplies—local moving.[14]
		6401	Vehicle repair parts—interstate moving.[14]
		6402	Vehicle repair parts—intrastate moving.[14]
		6403	Vehicle repair parts—local moving.[14]
		7101	Outside services—vehicle repairs and maintenance—interstate moving.[14]
		7102	Outside services—vehicle repairs and maintenance—intrastate moving.[14]
		7103	Outside services—vehicle repairs and maintenance—local moving.[14]
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.[14]
		6202	Tires and tubes—intrastate moving.[14]
		6203	Tires and tubes—local moving.[14]
Joint garage expense—net	4191	.....	Intentionally omitted.
Transportation			
Supervision, office and other expenses	421	4101	Salaries—interstate moving.
		4102	Salaries—intrastate moving.
Other transportation expenses	428	4103	Salaries—local moving.
		4901	Other wages—interstate moving.
		4902	Other wages—intrastate moving.
		4903	Other wages—local moving.
		5001	Fringe benefits—interstate moving.[4]
		5002	Fringe benefits—intrastate moving.[4]
		5003	Fringe benefits—local moving.[4]
		6504	Repair materials (other than vehicle) indirect operating—carrier only.[16]
		6601	Printing and office supplies—interstate moving.[22]
		6602	Printing and office supplies—intrastate moving.[22]
		6603	Printing and office supplies—local moving.[22]
		6801	Miscellaneous supplies—interstate moving.
		6802	Miscellaneous supplies—intrastate moving.
		6803	Miscellaneous supplies—local moving.
		7204	Outside services—repairs (other than vehicle) indirect operating—carrier only.[16]
		7314	Other outside services—janitorial services—indirect operating—carrier only.[16]
		7404	Utilities—indirect operating—carrier only.[16]
		7661	Purchased labor—temporary help—interstate moving.
		7662	Purchased labor—temporary help—intrastate moving.
		7663	Purchased labor—temporary help—local moving.
		7664	Purchased labor—temporary help—indirect operating—carrier only.[21]
		7701	Travel expenses—company drivers and other operating employees—interstate moving.
		7702	Travel expenses—company drivers and other operating employees—intrastate moving.
		7703	Travel expenses—company drivers and other operating employees—local moving.
		7801	Travel and entertainment—sales, office, and management personnel—interstate moving.
		7802	Travel and entertainment—sales, office, and management personnel—intrastate moving.
		7803	Travel and entertainment—sales, office and management personnel—local moving.
		7904	General expenses—indirect operating—carrier only.[16]
		8304	Rent—other than revenue equipment—indirect operating carrier only.[16]

See footnotes at end of table.

FROM THE SYSTEM OF ACCOUNTS EFFECTIVE PRIOR TO JAN. 1, 1974, TO THE SYSTEM OF ACCOUNTS EFFECTIVE JAN. 1, 1974—continued

System of accounts effective prior to Jan. 1, 1974		System of accounts effective Jan. 1, 1974	
Account title	No.	No.	Account title
Drivers and helpers—line haul	423.1	4211	Operating wages—transportation only—intercity drivers—interstate moving.
		4212	Operating wages—transportation only—intercity drivers—intrastate moving.
		4214	Operating wages—transportation only—intercity drivers—indirect operating—carrier only.[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.[16]
		4902	Other wages—intrastate moving.[16]
		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.[16]
		5003	Fringe benefits—local moving.
Fuel and oil—revenue equipment—line haul.	425.1	6111	Gasoline and diesel fuel—interstate moving.[7]
		6112	Gasoline and diesel fuel—intrastate moving.[7]
Fuel and oil—revenue equipment—pickup and delivery.	425.5	6113	Gasoline and diesel fuel—local moving.[7]
Equipment rents; intercity; with drivers.	427.1	7631	Purchased transportation—tractor rents with driver from owner operators—interstate moving.
		7632	Purchased transportation—tractor rents with driver from owner operators—intrastate moving.
		7634	Purchased transportation—tractor rents with driver from owner operators—indirect operating—carrier only.[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.
Equipment rents; intercity; without driver.	427.2	7611	Purchased transportation—equipment rents—without driver—interstate moving.
		7612	Purchased transportation—equipment rents—without driver—intrastate moving.
		7614	Purchased transportation—equipment rents—without driver—indirect operating—carrier only.[21]
Other purchased transportation; intercity.	427.3	7621	Purchased transportation—tractor rents with driver—from agent—interstate moving.
		7622	Purchased transportation—tractor rents with driver—from agent—intrastate moving.
		7624	Purchased transportation—tractor rents with driver—from agent—indirect operating—carrier only.[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.
		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]
		7688	Purchased transportation—other transportation modes—overseas import and export.
Equipment rents; pickup and delivery; with driver.	427.5	7633	Purchased transportation—tractor rents with driver from owner operators—local moving.
		7653	Purchased transportation—tractor-trailer rents with driver—from owner operator—local moving.
Equipment rents; pickup and delivery; without drivers.	427.6	7613	Purchased transportation—equipment rents—without drivers—local moving.
Other purchased pickup and delivery	427.7	.....	Intentionally omitted.
Equipment rents; credit	427.9	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.[21]
Terminal			
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.

FROM THE SYSTEM OF ACCOUNTS EFFECTIVE PRIOR TO JAN. 1, 1974, TO THE SYSTEM OF ACCOUNTS EFFECTIVE JAN. 1, 1974—continued

System of accounts effective prior to Jan. 1, 1974		System of accounts effective Jan. 1, 1974	
Account title	No.	No.	Account title
Other office employees—terminal	431.3	4104	Salaries—indirect operating—carrier only.[24]
		5004	Fringe benefits—indirect operating—carrier only.[5 24]
Office and other expenses	432	4614	Repair wages—transportation equipment only—indirect operating—carrier only.[17]
Other terminal expenses	438	5004	Fringe benefits—indirect operating—carrier only.[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]
		6504	Repair materials (other than vehicle)—indirect operating—carrier only.[17]
		6604	Printing and office supplies—indirect operating—carrier only.[17]
		6605	Printing and office supplies—general and administrative—carrier only.[18]
		6804	Miscellaneous supplies—indirect operating—carrier only.[17]
		7104	Outside services—vehicle repairs and maintenance—indirect operating—carrier only.[17]
		7204	Outside services—repairs (other than vehicles)—indirect operating—carrier only.[17]
		7314	Other outside services—janitorial services—indirect operating—carrier only.[17]
		7404	Utilities—indirect operating—carrier only.[17]
		7804	Travel and entertainment—sales, office, and management personnel—indirect operating—carrier only.[17]
		7904	General expenses—indirect operating—carrier only.[17]
		7905	General expenses—general and administrative—carrier only.[18 26]
		8304	Rent—other than revenue equipment—indirect operating—carrier only.[17]
		8305	Rent—other than revenue equipment—general and administrative—carrier only.[18]
		8424	Vehicle licenses and registration fees—State and local—indirect operating—carrier only.[17]
		8434	Vehicle licenses and registration fees—Federal—indirect operating—carrier only.[17]
		8444	Gas, diesel fuel, and oil taxes—State and local—indirect operating—carrier only.[17]
		8454	Gas, diesel fuel, and oil taxes—Federal—indirect operating—carrier only.[17]
Salaries and wages; platform employees	434	4104	Salaries—indirect operating—carrier only.[24]
		4904	Other wages—indirect operating—carrier only.[17]
		5004	Fringe benefits—indirect operating—carrier only.[5 17]
Other terminal employees	435	4904	Other wages—indirect operating—carrier only.[17]
		5004	Fringe benefits—general and administrative—carrier only.[5 17]
Commission agents	436	4704	Commission agent fees—indirect operating—carrier only.
Joint terminal facilities—net	439	------	Intentionally omitted.
			Traffic
Supervision, office, and other expenses	441	4104	Salaries—indirect operating—carrier only.[19]
Other traffic expenses	448	4614	Repair wages—transportation equipment only—indirect operating—carrier only.[19]
		4704	Commission agent fees—indirect operating—carrier only.[19]
		4904	Other wages—indirect operating—carrier only.[19]
		5004	Fringe benefits—indirect operating—carrier only.[4 19]
		6114	Gasoline and diesel fuel—indirect operating—carrier only.[19]
		6204	Tires and tubes—indirect operating—carrier only.[19]
		6304	Other vehicle supplies—indirect operating—carrier only.[19]
		6404	Vehicle repair parts—indirect operating—carrier only.[19]
		6604	Printing and office supplies—indirect operating—carrier only.[19]
		7104	Outside services—vehicle repairs and maintenance—indirect operating—carrier only.[19]
		7304	Advertising—all other—indirect operating—carrier only.
		7404	Utilities—indirect operating—carrier only.[19]
		7804	Travel and entertainment—sales, office, and management personnel—indirect operating—carrier only.[19]
		7904	General expenses—indirect operating—carrier only.[19]
		7905	General expenses—general and administrative—carrier only.[19 26]
		8304	Rent—other than revenue equipment—indirect operating—carrier only.[19]
		8424	Vehicle licenses and registration fees—State and local—indirect operating—carrier only.[19]
		8434	Vehicle licenses and registration fees—Federal—indirect operating—carrier only.[19]
Tariffs and schedules	443	6601	Printing and office supplies—interstate moving.[28]
		6602	Printing and office supplies—intrastate moving.[28]
		6603	Printing and office supplies—local moving.[28]
			Insurance and safety
Supervision, office and other expenses	451	4104	Salaries—indirect operating—carrier only.[30]
Other insurance and safety department expenses.	458	4614	Repair wages—transportation equipment only—indirect operating—carrier only.[30]
		5004	Fringe benefits—indirect operating—carrier only.[4 30]

See footnotes at end of table.

FROM THE SYSTEM OF ACCOUNTS EFFECTIVE PRIOR TO JAN. 1, 1974, TO THE SYSTEM OF ACCOUNTS EFFECTIVE JAN. 1, 1974—continued

System of accounts effective prior to Jan. 1, 1974		System of accounts effective Jan. 1, 1974	
Account title	No.	No.	Account title
		6114	Gasoline and diesel fuel—indirect operating—carrier only.[20]
		6204	Tires and tubes—indirect operating—carrier only.[20]
		6304	Other vehicle supplies—indirect operating—carrier only.[20]
		6404	Vehicle repair parts—indirect operating—carrier only.[20]
		6604	Printing and office supplies—indirect operating—carrier only.[20]
		7104	Outside services—vehicle repairs and maintenance—indirect operating—carrier only.[20]
		7334	Other outside services—professional services—indirect operating—carrier only.[20]
		7404	Utilities—indirect operating—carrier only.[20]
		7804	Travel and entertainment—sales, office, and management personnel—indirect operating—carrier only.[20]
		7904	General expenses—indirect operating—carrier only.[20]
		7905	General expenses—general and administrative—carrier only.[20] [26]
		8304	Rent—other than revenue—indirect operating—carrier only.[20]
		8424	Vehicle licenses and registration fees—State and local—indirect operating—carrier only.[20]
		8434	Vehicle licenses and registration fees—Federal—indirect operating—carrier only.[20]
Public liability and property damage	453	8621	Public liability and property damage—premiums paid—interstate moving.
		8622	Public liability and property damage—premiums paid—intrastate moving.
		8623	Public liability and property damage—premiums paid—local moving.
		8624	Public liability and property damage—premiums paid—indirect operating—carrier only.
		8701	Provision for claims—self-insured portion—interstate moving.[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.[21]
		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.[21]
		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]
Administrative and general			
Salaries; general officers	461.1	4105	Salaries—general and administrative—carrier only.[30]
Salaries; other general office employees	461.3	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	6505	Repair materials (other than vehicle)—general and administrative—carrier only.[33]
		7335	Other outside services—professional services—general and administrative—carrier only.
		7905	General expenses—general and administrative—carrier only.[26]
		8304	Rent—other than revenue equipment—indirect operating—carrier only.[32]
		8305	Rent—other than revenue equipment—general and administrative—carrier only.[32]
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.

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.[38]
		8305	Rent—other than revenue equipment—general and administrative—carrier only.[39]
		8425	Vehicle licenses and registration fees—State and local—general and administrative—carrier only.
		8435	Vehicle licenses and registration fees—Federal—general and administrative—carrier only.
Communication service	464	7504	Communication services—indirect operating—carrier only.
		7505	Communication services—general and administrative—carrier only.
Uncollectible revenues	466	8805	Uncollectible revenues—general and administrative—carrier only.
Joint operating expenses; net	469	------	Intentionally omitted.
Depreciation expense			
Depreciation of structure	501	8145	Depreciation—building and structures—general and administrative—carrier only.
Depreciation of revenue equipment—line haul.	502.1	8111	Depreciation—revenue equipment—interstate moving.
		8112	Depreciation—revenue equipment—intrastate moving.
Depreciation of revenue equipment—pickup and delivery.	502.5	8113	Depreciation—revenue equipment—local moving.
Depreciation of service cars and equipment.	503	8134	Depreciation—service cars and equipment—indirect operating—carrier only.
		8135	Depreciation—service cars and equipment—general and administrative—carrier only.
Depreciation of shop and garage equipment.	504	8124	Depreciation—shop and garage equipment—indirect operating—carrier only.
Depreciation of furniture and office equipment.	505	8154	Depreciation—furniture and office equipment—indirect operating—carrier only.
		8155	Depreciation—furniture and office equipment—general and administrative—carrier only.
Depreciation of miscellaneous equipment.	506	8191	Depreciation—miscellaneous equipment—interstate moving.
		8192	Depreciation—miscellaneous equipment—intrastate moving.
		8193	Depreciation—miscellaneous equipment—local moving.
		8194	Depreciation—miscellaneous equipment—indirect operating—carrier only.
		8195	Depreciation—miscellaneous equipment—general and administrative—carrier only.
Depreciation of other carrier property	507	8175	Depreciation—undistributed property—general and administrative—carrier only.
		8215	Amortization of leasehold improvements—general and administrative—carrier only.
Depreciation adjustment	510	8915	Gains on disposition of operating assets—general and administrative—carrier only.[8]
		8925	Losses on disposition of operating assets—general and administrative—carrier only.[8]
Amortization expenses			
Amortization of carrier property	515	8225	Amortization expenses (other) general and administrative—carrier only.
		8915	Gains on disposition of operating assets—general and administrative—carrier only.[8]
		8925	Losses on disposition of operating assets—general and administrative—carrier only.[8]
Operating taxes and licenses			
Gasoline, other fuel and oil taxes—line haul.	521.1	8441	Gas, diesel fuel, and oil taxes—State and local—interstate moving.
		8442	Gas, diesel fuel, and oil taxes—State and local—intrastate moving.
		8451	Gas, diesel fuel, and oil taxes—Federal—interstate moving.
		8452	Gas, diesel fuel, and oil taxes—Federal—intrastate moving.
Gasoline, other fuel and oil taxes—pick-up and delivery.	521.5	8443	Gas, diesel fuel, and oil taxes—State and local—local moving.
		8453	Gas, diesel fuel, and oil taxes—Federal—local moving.
Vehicle license and registration fees—line haul.	522.1	8421	Vehicle licenses and registration fees—State and local—interstate moving.
		8422	Vehicle licenses and registration fees—State and local—intrastate moving.
		8431	Vehicle licenses and registration fees—Federal—interstate moving.
		8432	Vehicle licenses and registration fees—Federal—intrastate moving.
Vehicle license and registration fees—pickup and delivery.	522.5	8423	Vehicle licenses and registration fees—State and local—local moving.
		8433	Vehicle licenses and registration fees—Federal—local moving.
Real estate and personal property taxes	523	8414	Real estate and personal property taxes—indirect operating—carrier only.
		8415	Real estate and personal property taxes—general and administrative—carrier only.
Social security taxes	524	5115	FICA taxes—general and administrative—carrier only.[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.
Other ordinary income			
Income from non-carrier operations; net	610	3516	Packing only—interstate—packing and crating.[2]
		3528	Unpacking only—interstate—packing and crating.[2]
		3539	Packing and unpacking—intrastate—packing and crating.[2]
		3579	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.
		9100	Income from noncarrier operations—net.
Interest, dividends and other non-operating income.	650	9200	Interest and dividend income (control).
		9300	Lease of distinct operating units (control).
		9400	Other nonoperating income (net).
Miscellaneous deductions from income			
Interest	710	9610	Interest expense—equipment obligations.
		9620	Interest expense—advances.
		9630	Interest expense—bonds.
		9640	Interest expense—other long-term obligations.
		9650	Interest expense—current obligations.
		9660	Interest expense—matured obligations.
Other income deductions	750	9500	Gain or loss on disposition of other assets (net).
		9670	Amortization of debt discount and expense.
		9680	Amortization of premium on debt—credit.
Income taxes on ordinary income	880	9700	Income taxes on ordinary income.
Extraordinary and prior period items			
Extraordinary and prior period items (net).	890	9800	Extraordinary items.

See footnotes at end of table.

TABLE IV. *Class II household goods carriers*
APPENDIX A.—CONVERSION OF NONCARRIER OPERATING EXPENSES [1]

	Natural classification	Activities noncarriers			
		Packing and crating	Warehousing	Overseas import and export	Indirect operating
		6	7	8	9
410	Salaries	4106	4107	4108	4109
431	Packer wages—interstate moves	4316			
432	Packer wages—inteastate moves	4326			
433	Packer wages—overseas shipments			4338	
441	Warehou labor—household		4417		
442	Warehouse handling—SIT interstate		4427		
443	Warehousse handling—SIT intrastate		4437		
462	Other repair wages	4626	4627	4628	4629
470	Commission agent fees				4709
490	Other wages	4906	4907	4908	4909
500	Fringe benefits	5006	5007	5008	5009
502	Employees' group insurance				5029
503	Workmen's compensation				5039
504	Pension and retirement plans				5049
507	Miscellaneous paid time off				5079
509	Other employee benefits				5099
510	Payroll taxes	5106	5107	5108	5109
611	Gasoline and diesel fuel	6116	6117		6119
620	Tires and tubes	6206	6207		6209
630	Other vehicle supplies	6306	6307		6309
640	Vehicle repair parts	6406	6407		6409
650	Repair materials (other than vehicle)	6506	6507	6508	6509
660	Printing and office supplies	6606	6607	6608	6609
670	Packing and crating materials and supplies	6706	6707	6708	
680	Miscellaneous supplies	6806	6807	6808	6809
710	Outside services—vehicle repairs (other than vehicles)	7106	7107		7109
720	Outside services—repairs (other than vehicles)	7206	7207	7208	7209
731	Janitorial services	7316	7317	7318	7319
733	Professional services				7339
736	Advertising—all other				7369
740	Utilities		7407	7408	7409
750	Communications services			7508	7509
770	Travel expenses—company drivers and other operating employees	7706	7707	7708	7709
780	Travel and entertainment—sales, office, and management personnel	7806	7807	7808	7809
790	General expenses				7909
811	Depreciation—revenue equipment	8116			
812	Depreciation—shop and garage equipment				8129
813	Depreciation—service cars and equipment		8137	8138	8139
814	Depreciation—buildings and structures	8146	8147	8148	8149
815	Depreciation—furniture and office equipment	8156	8157	8158	8159
817	Depreciation—undistributed property				8179
819	Depreciation—miscellaneous equipment	8196	8197	8198	8199
821	Amortization of leasehold improvements		8217	8218	8219
822	Amortization expense—other				8229
830	Rent—other than revenue equipment	8306	8307	8308	8309
841	Real estate and personal property taxes		8417	8418	8419
842	Vehicle licenses and registration fees—State and local	8426			8429
843	Vehicle licenses and registration fees—Federal	8436			8439
844	Gas, diesel fuel, and oil taxes—State and local	8446			
845	Gas, diesel fuel, and oil taxes—Federal	8456			
848	Other taxes—Federal				8489
849	Other taxes—State and local				8499
861	Cargo loss and damage insurance—premiums paid		8617	8618	8619
862	Public liability and property damage—premiums paid	8626			8629
864	Fire, theft, and collision insurance—premiums paid	8646			8649
866	Insurance on buildings and structures		8667		8669
869	Other insurance expense		8697		8699
870	Provision for claims—self-insured portion	8706	8707	8708	8709
880	Uncollectible revenue				8809
891	Gains on disposition of operating assets				8919
892	Losses on disposition of operating assets				8929

[1] These expenses were previously recorded in 1 account, 610. However, because the present accounts, effective Jan. 1, 1974, are so numerous they are listed here rather than within the conversion table. See account 610 in the conversion table for the other details involved in converting the noncarrier operating expense accounts.

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